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Statistics of State Progress in Public Education

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FOREWORD

WHY IS America great? This question is often discussed both here and in other countries. We are admired and envied for our economic strength. The high standard of living and the broad opportunities of our citizens stand unique in a world of unrest. During the war we met so-called insurmountable obstacles in men and materiel; we overcame these problems in winning the victory. Today we hold a position of world leadership with great obligations to be fulfilled.

The question, "Why is America great?" has many partial answers. The broadest and most truthful one, however, gives major credit to the influence of America's plan of public education. Thru education we have become alert and productive people. There is widespread devotion to the principle of American democracy operating thru a representative system of government. Never before have people built so loyally and so well thru education.

The National Education Association recognizes its responsibility to help provide leadership for this agency that develops America's citizens. It recognizes a responsibility to interpret the public-school system in such a way that the schools will continue to render the kind of service that has given America the position she holds among nations.

Adequate control and direction of the public-school program depend upon informed school officials, administrators, teachers, pupils, and patrons. Facts are continuously needed. Information about trends in education and about the recommendations of leaders for the improvement of the school system must be available. Especially necessary is information with regard to taxation and school finance, since adequacy of the program will always be affected by its financial support.

Last year, the NEA Research Division prepared a bulletin entitled *School Finance Goals,* which presented the recommendations of authorities on desirable trends for the immediate future. During the 1947 sessions, legislatures in almost all states made some progress in adopting these features of good finance systems.

To say that great progress has been made does not say that public education is equipped and adequately supported to meet the problems of the American people. Much of the new revenue, recently made available for schools, must be used to repair the damage to education caused during the war years. Due to losses in purchasing power, the enlarged sums for school purposes are often below their prewar values. Impairing inequalities in educational opportunities, common among the states before the war, continue to exist. They cannot be alleviated until the federal government assumes its fair share of the cost of public education.

The present bulletin provides facts and figures about progress in public education that are basic to planning for improvement. These items of information and their interpretations should be especially useful to those in every state who are working for the development and welfare of public schools. It will be thru better public education that the United States of America will continue among the leaders of the world. An investment in public education is an investment in the future of our citizens.

WILLARD E. GIVENS, *Executive Secretary*
National Education Association

I. Introduction and the Problem of School Support

Forty-seven state legislatures convened and adjourned during 1947. They approved many proposals that affect the program of public education. Fortunately, most legislators desired to help with the solution of financial problems of the schools resulting from the failure of school revenues to keep up with costs in the inflationary period. However, much remains to be done in the 1948 legislatures and in future sessions if the schools are to overtake the impairments of the war period and to meet the new demands for public education.

Significant among the legislative changes made in 1947 were the increases in amounts of state money for public schools. A preliminary summary has shown that state-school funds for the 1947-48 school year will be about one-third greater than those granted by state governments for similar purposes the preceding year. Along with the increases in state funds, legislatures have reconsidered and improved methods of distributing state money to local school districts. These distribution procedures, in general, follow the recommendations for establishing sound systems of financing education, urged in recent years by experts in the field.

Purposes of the Bulletin

This bulletin seeks to supply comprehensive data that will be useful (a) in determining what further changes in school finance systems are required and (b) in making a case in support of programs of improvement. It brings together into one publication many facts about school finance that to date have been issued by many sources. No new basic data are presented. Using figures that have appeared elsewhere in reliable sources, this bulletin places primary emphasis upon statistical and graphic summaries given in readily usable form.

State finance systems have been compared on many items. From these comparisons it is possible to note the situation in any state. Dissatisfaction with the existing conditions should activate desires for more practicable solutions to the problems of financing the public schools.

Sources of Statistics

The chief sources of school finance data reported here have been the publications of the United States Office of Education. Those entitled *Statistics of State School Systems* for 1939-40, 1941-42, 1943-44, and 1944-45 have been used extensively. From publications of the United States Department of Commerce have been drawn figures pertaining to population, income payments, tax revenues, and governmental expenditures.

Data presented are for the latest year that complete or comparative figures are available. Most of them are for the years from 1943 to 1946. They were affected by wartime conditions and also by postwar reconversion developments. In using them, care should be taken to note the year to which they apply.

Statistics for the District of Columbia have been included in the basic tables. However, the District has not been regarded as a state in the many comparisons that have been made on a state-by-state basis. *For any specific school item the District should always be ranked or otherwise compared with large cities.* Figures for Alaska, Hawaii, and other outlying parts have not been included because they were not available in comparable form for most of the tables. The NEA Research Division hopes that efforts will be made by official agencies to obtain complete reports of operations in these outlying areas so that they can be included in future research studies.

States Are Ranked

Thruout the tables rankings are given on many significant items. These will enable one to determine where a state stands in relation to other states. No composite rankings were attempted here since rankings on the individual items are most useful. Also, composite rankings are often misunderstood or they lead to incorrect conclusions about the quality of education within many states and to assertions not justified by the data. A composite rank often submerges individual differences and depreciates the value of experimentation. No state system of education is perfect but all states have many good features.

Contrasted with composite ranks, information about a single situation, revealed by a ranking of the state finance systems on that particular item, can lead to better administration or to improved legislation, if the status indicates there might be an opportunity for improvement.

TABLE 1.—TREND IN PUBLIC SCHOOL ENROLMENT

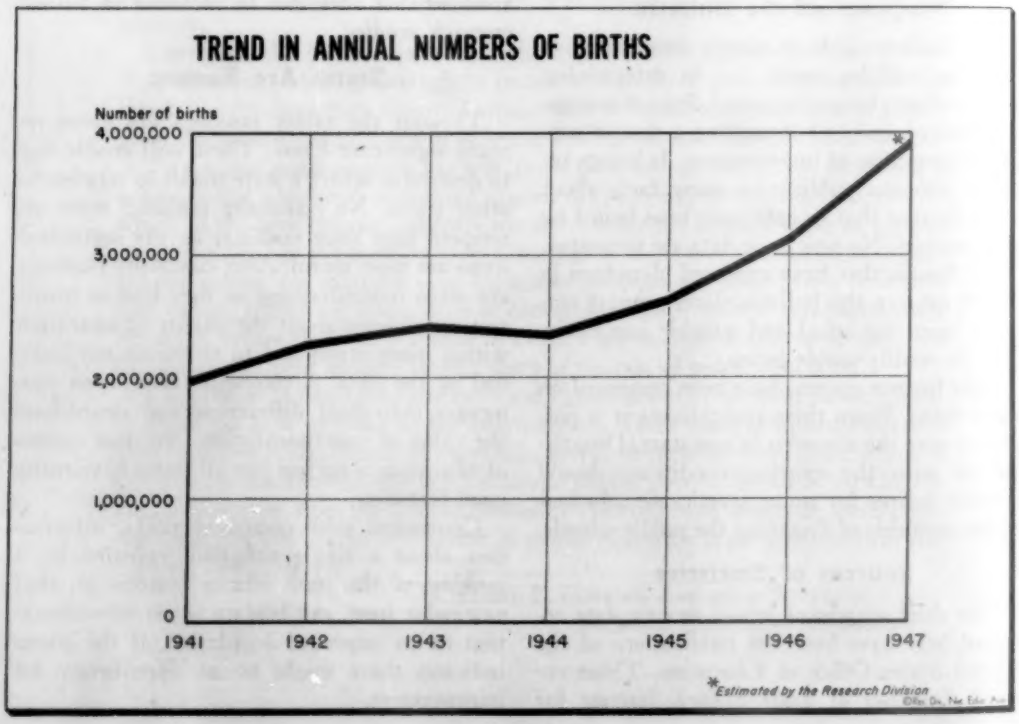
School year	Enrolment in elementary schools	Enrolment in secondary schools	Total enrolment	Percent of total enrolment in secondary schools
1	2	3	4	5
1946-47	.....	.....	24,319,000	.....
1945-46	.....	.....	24,140,000	.....
1944-45	17,665,594	5,560,190	23,225,784	23.9%
1943-44	17,713,096	5,553,520	23,266,616	23.9
1941-42	18,174,668	6,387,805	24,562,473	26.0
1939-40	18,832,098	6,601,444	25,433,542	26.0
1937-38	19,748,174	6,226,934	25,975,108	24.0
1935-36	20,392,561	5,974,537	26,367,098	22.7
1933-34	20,765,037	5,669,156	26,434,193	21.4
1931-32	21,135,420	5,140,021	26,275,441	19.6
1929-30	21,278,593	4,399,422	25,678,015	17.1
1919-20	19,377,927	2,200,389	21,578,316	10.2

Sources: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1939-40 and 1941-42." *Biennial Survey of Education in the United States: 1938-40 and 1940-42.* Vol. I, Chapter 3. Washington, D. C.: Superintendent of Documents, 1944. p. 10-13.

Total enrolment, 1945-46 from: U. S. Department of Commerce, Bureau of the Census. *School Attendance of the Civilian Population: October 1945.* Series P-S, No. 9. Washington, D. C.: the Bureau, July 23, 1946. 4 p. (Planographed)

Total enrolment, 1946-47 from: U. S. Department of Commerce, Bureau of the Census. *School Enrolment of the Civilian Population: October 1946.* Series P-S, No. 18. Washington, D. C.: the Bureau, February 14, 1947. 1 p. (Planographed)

FIGURE I



Rising Costs of Education

The immediate problem in school finance is the distress caused by the postwar inflationary conditions. Unusual increases in wages and prices experienced in 1945, 1946, and 1947 continue to demand further adjustments in school budgets. Already, increases in school support authorized by the 1947 legislative sessions have been largely absorbed by price rises. Local-school budgets today are often less adequate to provide a full school program than they were in the prewar years when budgets were much smaller. Higher salaries must be paid to secure and retain teachers; the construction of new school buildings, delayed by the war, is desperately needed but the costs are almost prohibitive; increased demands for education are swelling enrolment figures in the higher grades; and the war-induced increase in birth rate is beginning to raise enrolments in the lower grades. Further increases in school funds should be approved by special and regular sessions of legislatures when they meet in 1948 and 1949.

Increasing Enrolments

The number of children of school age and the number in school are of primary importance in estimating the requirements of the public schools. During the war, from 1939-40 to 1944-45, total enrolment figures declined about 9 percent. This decrease was due in part to the reduced birth rates in the years preceding the war. It was also partially due to the extensive employment of secondary-school students in wartime industries and to enlistments in the military service. All of these trends have now been changed.

Employees of secondary-school age are no longer welcomed in industry as they were during wartime labor shortages, birth rates have greatly increased, and the enlistment of young men of high-school age has dropped substantially. As a result, increases in public-school enrolment figures are certain to be noted for the years following those reported in Table 1. Total public-school enrolment figures reached a peak of 26,434,193 in the 1933-34 school year and then declined thru the depression years and the war years to 23,225,784 by 1945. Recent estimates, prepared by the Bureau of the Census from sampling surveys of the population, indicate that the total enrolment in October 1946 was approximately 24,319,000 for the six to seventeen age group, which is about the same as the number in the five to seventeen age group enrolled in the year of the United States' entry into World War II, 1941-42.

The new estimates as well as enrolments reported by the United States Office of Education are listed in Table 1.

Rising birth rates will have very substantial effects upon enrolment figures by 1950. Continuation of almost four million births annually, instead of the prewar two million, would, of course, double the work of the schools. It is not anticipated that the rate will remain so high for any great length of time; but the high rate of the past few years will produce correspondingly high enrolments as the growing children move up thru the elementary and secondary schools. Enrolment figures are expected to continue to increase into the 1960's.

School finance officials and superintendents must plan for funds that will be realistic in terms of the existing price structure and be adequate for the increasing load which is certain to come. Numbers of births are shown graphically in Figure I and the numbers born in recent years are listed in Table 2.

TABLE 2.—NUMBER OF BIRTHS

Year	January to June	July to December	Total
1	2	3	4
1941	921,109	1,038,000	1,959,109
1942	1,018,506	1,237,455	2,255,961
1943	1,169,962	1,234,484	2,404,446
1944	1,121,928	1,218,821	2,340,749
1945	1,286,367	1,338,918	2,625,285
1946	1,283,808	1,845,369	3,129,177
1947	1,786,936	2,131,000*	3,917,936*

Data taken from *Monthly Vital Statistics Bulletin* issued each month by the United States Public Health Service.
* Estimated by the NEA Research Division.

II. Expenditures for Public Elementary and Secondary Education

How much should be expended for education? This is a question that is difficult to answer. There are times, however, such as the present, when many are convinced that the expenditures for public education are far too low in amounts and in prewar purchasing power to be consistent with the importance of the service and with amounts expended for other necessities. Adequate expenditures for education will vary with times and places. Reasonableness of the amount and the program it provides are matters of judgment and must depend upon many local conditions of need and financial ability.

Basic information regarding the actual expenditures for public education in the several states for the 1944-45 [1] school year is included in Table 3. Total amounts expended in the states as well as per pupil costs are shown. These figures indicate the relative levels of the educational programs financed by the individual states. Average daily attendance figures used in calculating the per pupil costs for columns 6, 7, and 8 are listed in column 4 of Table 5.

Current Expenditures for Education

Expenditures per pupil in average daily attendance for the *current* operation of day schools are compared more frequently than other unit costs in education. They provide perhaps the most satisfactory bases now available for estimating the level of the educational offering. They are lower than per pupil figures based upon *total costs* of public education since they exclude amounts expended for the operation of evening schools and summer schools, and also amounts expended for interest, capital outlay, repayment of debt, and other noncurrent items. These excluded costs are variable among the states, and from year to year in the same state. They are often omitted from comparative cost figures.

Average amounts expended currently during the 1944-45 school year ranged from $44.80 per pupil in Mississippi to $198.33 per pupil in New Jersey. In Figure II the forty-eight states have been ranked and separated into four groups of twelve states each. The twelve states

[1] Later figures would be desirable but they are not available. Much time is required in gathering the data into county records, reporting to state offices of education and later, reporting to the United States Office of Education for compilation and publication.

FIGURE II

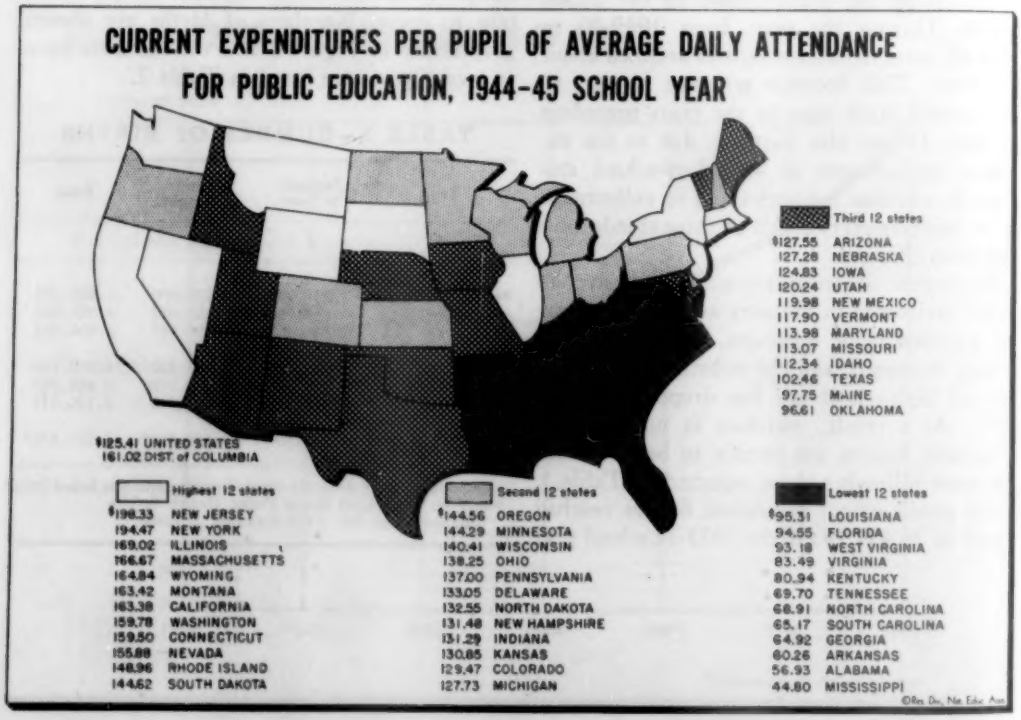


TABLE 3.—EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, 1944-45

State	Amounts expended for public education				Amounts per pupil of average daily attendance		
	Current expenses	Capital outlay	For interest	Total	Current expenses	Capital outlay	Total
1	2	3	4	5	6	7	8
United States	$2,467,015,836	$76,133,856	$86,789,965	$2,629,939,657	$125.41	$3.87	$134.14
Alabama	30,123,863	1,312,443	338,428	31,774,734	56.93	2.48	60.76
Arizona	11,663,740	977,025	258,127	12,898,892	127.55	10.68	141.06
Arkansas	19,025,945	1,195,890	724,373	20,946,208	60.26	3.79	66.36
California	183,927,423	8,366,337	5,836,889	198,130,649	163.38	7.43	176.00
Colorado	22,046,481	620,697	621,681	23,288,859	129.47	3.65	136.77
Connecticut	35,724,350	547,141	912,378	37,183,869	159.50	2.44	166.78
Delaware	4,821,045	234,912	110,011	5,165,968	133.05	6.48	143.22
*District of Columbia	12,521,006	526,916	.....	13,047,922	161.02	6.78	169.93
Florida	30,516,327	1,218,360	1,981,945	33,716,632	94.55	3.77	104.66
Georgia	35,476,568	599,878	126,838	36,203,284	64.92	1.10	66.34
Idaho	10,452,059	285,846	202,712	10,940,617	112.34	3.07	117.59
Illinois	161,322,488	6,134,801	5,141,325	172,598,614	169.02	6.43	180.83
Indiana	70,176,906	1,832,032	1,226,787	73,235,725	131.29	3.43	137.01
Iowa	48,187,599	457,123	889,750	49,534,472	124.83	1.18	128.32
Kansas	35,561,821	1,160,256	525,190	37,247,267	130.85	4.27	137.05
Kentucky	33,630,234	1,917,119	587,323	36,134,676	80.94	4.61	86.97
Louisiana	34,975,081	780,171	1,098,453	36,853,705	95.31	2.13	100.54
Maine	12,856,538	139,833	153,888	13,150,259	97.75	1.06	100.17
Maryland	28,506,691	817,053	1,219,028	30,542,772	113.98	3.27	122.72
Massachusetts	85,723,878	311,249	651,226	86,686,353	166.67	.61	170.14
Michigan	109,788,196	4,874,142	5,215,795	119,878,133	127.73	5.67	139.47
Minnesota	57,027,397	1,330,998	489,586	58,847,981	144.29	3.37	148.90
Mississippi	20,100,145	875,727	580,000	21,555,872	44.80	1.95	48.04
Missouri	56,385,622	4,128,882	1,291,890	61,806,394	113.07	8.28	123.94
Montana	12,859,529	296,493	54,090	13,210,112	163.42	3.77	167.88
Nebraska	25,551,221	567,718	567,832	26,686,771	127.28	2.83	132.93
Nevada	2,991,712	114,274	50,645	3,156,631	155.88	5.95	164.51
New Hampshire	7,573,317	142,119	78,404	7,793,840	131.48	2.47	135.31
New Jersey	105,646,364	935,724	5,759,108	112,341,196	198.33	1.76	211.65
New Mexico	11,325,358	138,958	219,377	11,683,693	119.98	1.47	123.77
New York	304,577,355	4,366,275	20,164,545	329,108,175	194.47	2.79	212.24
North Carolina	49,145,663	1,826,849	1,963,007	52,935,519	68.91	2.56	74.23
North Dakota	13,359,852	468,601	295,361	14,123,814	132.55	4.65	140.13
Ohio	139,214,296	3,335,227	4,660,273	147,209,796	138.25	3.31	146.60
Oklahoma	36,811,721	1,090,965	887,016	38,789,702	96.61	2.86	101.80
Oregon	25,508,611	1,142,836	148,619	26,800,066	144.56	6.48	151.88
Pennsylvania	185,312,294	2,843,659	14,582,918	202,738,871	137.00	2.10	149.88
Rhode Island	11,963,639	88,535	985,007	13,037,181	148.96	1.10	162.69
South Carolina	23,594,151	1,003,204	507,738	25,105,093	65.17	2.77	69.45
South Dakota	14,109,843	346,808	241,252	14,697,903	144.62	3.55	150.65
Tennessee	35,523,665	719,082	262,890	36,505,637	69.70	1.41	71.62
Texas	103,846,804	7,266,820	3,008,642	114,122,266	102.46	7.17	112.60
Utah	14,721,075	708,047	293,605	15,722,727	120.24	5.78	128.42
Vermont	5,828,501	123,984	41,149	5,993,634	117.90	2.51	121.24
Virginia	39,012,791	2,305,847	504,970	41,823,608	83.49	4.93	90.12
Washington	46,802,408	2,796,301	557,827	50,156,536	159.78	9.55	171.23
West Virginia	33,851,007	1,153,272	383,254	35,387,533	93.18	3.17	97.41
Wisconsin	60,548,601	1,466,059	179,278	62,193,938	140.41	3.40	149.69
Wyoming	6,794,655	241,368	209,535	7,245,558	164.84	5.86	175.78

Source: U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

ranking lowest in amounts spent for public education are located in the Southeastern part of the United States. The average for the nation was $125.41, and for the three preceding years corresponding averages per pupil of average daily attendance were $98.31, $104.85, and $116.99 (see Table 4). Since enrolment figures were declining during these years, the per pupil costs were increasing more rapidly than total current costs of public education.

Increase In Current Operating Expenses

Since the beginning of World War II, amounts expended for public education in the United States have shown substantial increases each year over the preceding year. These increases, however, have little more than kept pace with the cost of living. The trend of per pupil costs is shown in Figure III and in Table 4 along with estimates for the three most recent years on which summaries of costs have not yet been reported. The purchasing power (in 1935-39 dollars) of these per pupil expenditures for education is shown for each of the school years in column 4 of the table.

Inadequacy of the rate of increase in expenditures for public education from 1939-40 to 1943-44 is largely responsible for the loss of

TABLE 4.—RELATION BETWEEN CURRENT EXPENDITURE FOR EDUCATION AND THE PURCHASING POWER OF SUCH EXPENDITURE

School year	Current expenses per pupil of average daily attendance	Monthly consumers' price indexes averaged for school years	Purchasing power in 1935-39 dollars
1	2	3	4
1939–40	$88.09	100.1	$88.00
1940–41	92.38	102.1	90.47
1941–42	98.31	115.3	85.26
1942–43	104.85	125.9	83.28
1943–44	116.99	129.7	90.20
1944–45	125.41	132.5	94.65
1945–46	134.00*	137.3	97.60*
1946–47	140.00*	156.6	89.40*
1947–48	154.00*	164.0*	93.90*

Source: U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

Indexes in column 3 of this table were calculated for school years on the basis of monthly Consumers' Price Indexes published by the Bureau of Labor Statistics. They include "quality and shortage" adjustment factors of 2.0; 4.0; 5.0; 5.0; 5.0; and 2.5 for the years from 1941-42 to 1946-47, respectively.

* Estimated by the NEA Research Division.

FIGURE III

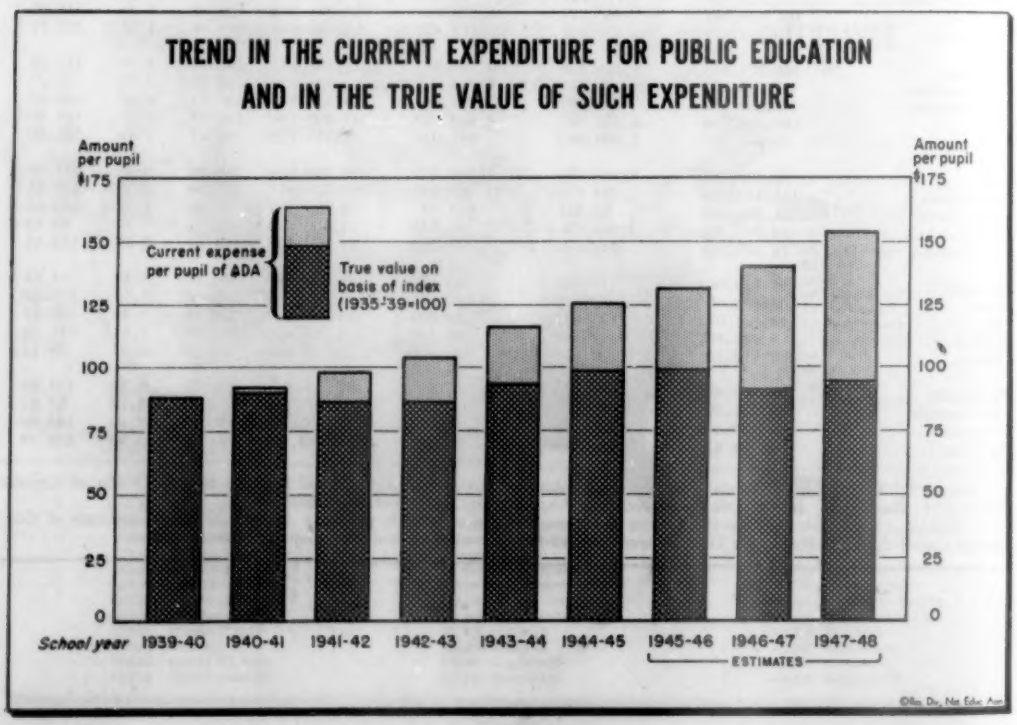


TABLE 5.—INCREASES IN EXPENDITURES FOR PUBLIC EDUCATION FROM 1939-40 TO 1944-45

State	Population estimated for 1945	Total expenditure per capita 1944-45	Average daily attendance 1944-45	Current expense per pupil of average daily attendance		Increase during five-year period	
				1939-40	1944-45	Amount	Percent
1	2	3	4	5	6	7	8
United States	132,018,525	$19.92	19,671,398	$88.09	$125.41	$37.32	42.37%
Alabama	2,710,601	11.72	529,165	36.16	56.93	20.77	57.44
Arizona	581,586	22.18	91,444	96.26	127.55	31.29	32.51
Arkansas	1,851,086	11.32	315,742	31.35	60.26	28.91	92.22
California	9,101,131	21.77	1,125,733	141.93	163.38	21.45	15.11
Colorado	1,075,647	21.65	170,276	92.04	129.47	37.43	40.67
Connecticut	1,794,003	20.73	223,971	109.18	159.50	50.32	46.09
Delaware	275,964	18.72	36,234	108.52	133.05	24.53	22.60
*District of Columbia	880,044	14.83	77,762	131.74	161.02	29.28	22.23
Florida	2,313,393	14.57	322,748	58.35	94.55	36.20	62.04
Georgia	3,041,969	11.90	546,480	42.16	64.92	22.76	53.98
Idaho	489,164	22.37	93,040	78.05	112.34	34.29	43.93
Illinois	7,486,225	23.06	954,458	115.19	169.02	54.13	46.99
Indiana	3,517,277	20.82	534,535	86.13	131.29	45.16	52.43
Iowa	2,391,213	20.72	386,021	86.47	124.83	38.36	44.36
Kansas	1,784,474	20.87	271,784	82.61	130.85	48.24	58.39
Kentucky	2,598,393	13.91	415,478	46.78	80.94	34.16	73.02
Louisiana	2,399,772	15.36	366,965	56.58	95.31	38.73	68.45
Maine	810,415	16.23	131,521	63.50	97.75	34.25	53.94
Maryland	2,014,387	15.16	250,109	83.81	113.98	30.17	36.00
Massachusetts	4,185,282	20.71	514,334	114.52	166.67	52.15	45.54
Michigan	5,589,324	21.45	859,517	92.38	127.73	35.35	38.27
Minnesota	2,630,157	22.37	395,227	100.38	144.29	43.91	43.74
Mississippi	2,126,175	10.14	448,684	30.72	44.80	14.08	45.83
Missouri	3,554,466	17.39	498,688	80.36	113.07	32.71	40.70
Montana	451,793	29.24	78,690	109.07	163.42	54.35	49.83
Nebraska	1,229,674	21.70	200,753	74.41	127.28	52.87	71.05
Nevada	142,002	22.23	19,192	131.35	155.88	24.53	18.68
New Hampshire	467,516	16.67	57,601	91.31	131.48	40.17	43.99
New Jersey	3,912,236	28.72	532,669	136.42	198.33	61.91	45.38
New Mexico	534,248	21.87	94,397	76.36	119.98	43.62	57.12
New York	12,817,782	25.68	1,566,225	156.86	194.47	37.61	23.98
North Carolina	3,514,297	15.06	713,146	40.86	68.91	28.05	68.65
North Dakota	517,388	27.30	100,790	68.87	132.55	63.68	92.46
Ohio	6,858,785	21.46	1,006,961	96.37	138.25	41.88	43.46
Oklahoma	2,124,250	18.26	351,028	63.03	96.61	33.58	53.28
Oregon	1,315,676	20.37	176,453	97.42	144.56	47.14	48.39
Pennsylvania	9,299,579	21.80	1,352,646	92.45	137.00	44.55	48.19
Rhode Island	733,186	17.78	80,312	105.17	148.96	43.79	41.64
South Carolina	1,912,960	13.12	362,056	39.68	65.17	25.49	64.24
South Dakota	544,089	27.01	97,565	85.50	144.62	59.12	69.15
Tennessee	2,822,959	12.93	509,678	44.29	69.70	25.41	57.37
Texas	6,696,931	17.04	1,013,514	65.87	102.46	36.59	55.55
Utah	600,692	26.17	122,432	78.47	120.24	41.77	53.23
Vermont	328,554	18.24	49,436	85.08	117.90	32.82	38.58
Virginia	2,937,282	14.24	467,297	47.91	83.49	35.58	74.26
Washington	2,162,906	23.19	292,917	105.31	159.78	54.47	51.72
West Virginia	1,694,577	20.88	363,275	63.71	93.18	29.47	46.26
Wisconsin	2,948,262	21.10	431,229	91.07	140.41	49.34	54.18
Wyoming	248,753	29.13	41,220	108.51	164.84	56.33	51.91

Sources: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1939-40 and 1941-42." *Biennial Survey of Education in the United States: 1938-40 and 1940-42.* Vol. I, Chapter 3. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1944. p. 28.

U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

Population estimates from: U. S. Department of Commerce, Bureau of the Census. *Estimated Population of the United States, by Regions, Divisions, and States: July 1, 1946.* Current Population Reports, Series P-25, No. 2. Washington, D. C.: the Bureau, August 15, 1947. 6 p. (Planographed)

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

about three hundred fifty thousand qualified teachers who left the public schools during the war years for various reasons including opportunities for higher pay in the war industries. Commendable efforts were made by some of the legislatures in 1947 to meet this competition and to make the profession of teaching somewhat more attractive, financially. Estimates which do not recognize possible changes in local support indicate that total funds for education for the 1947-48 school year may be as much as 10 to 12 percent greater than those provided in 1946-47.

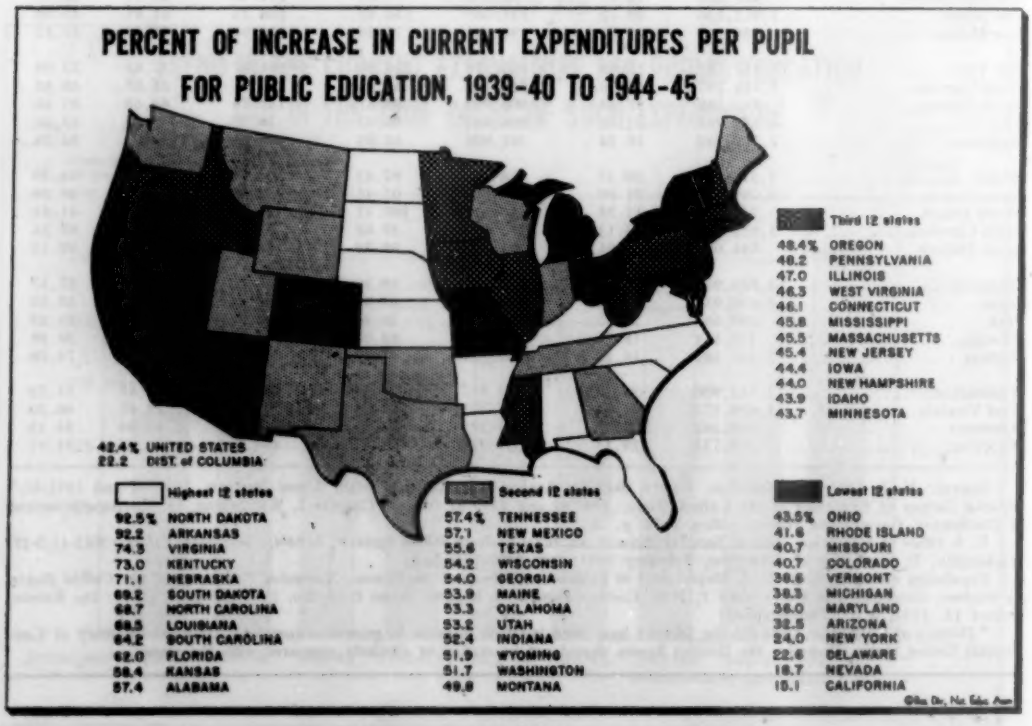
Five Years of Progress

A comparison of the expenditures per pupil for the 1944-45 school year with similar figures for 1939-40, five years earlier, reveals increases in the funds available for financing education. All states increased their expenditures for education during this period. Increases in amounts per pupil ranged from $63.68 for North Dakota to $14.08 for the state of Mississippi. The average increase for the nation was $37.32 per pupil for the five-year period or about 42 percent of the average cost of $88.09 per pupil in 1939-40. This represented some real gain since prices increased only 32 percent during the same period. Increases in amounts by states are included in column 7 of Table 5.

Percents of increase ranged from 92.5 for North Dakota to 15.1 percent for California. No doubt the low gain in California and probably in some other states was affected by the large influx of population during the war years. Larger numbers of children would cause the per pupil expenditures to appear low while arrangements were being made to obtain proportionate amounts of revenue for the educational service. Percents of increase in current expenditures are listed for all states in Figure IV and also in column 8 of Table 5.

States which had lower per pupil expenditures for education in 1939-40 have been making strenuous efforts to improve their programs. Some of them, by especially persistent work, have increased funds for education by percents that are greater than gains made in more able

FIGURE IV



states. In contrast, several states [2] that were leading in the expenditures for education in 1939-40 have increased the amount for public education during the past five years by much less than the average for all states. These facts are presented in Table 6 for the five states having lowest percents of gain and the five states having highest percents of gain for the five-year period.

TABLE 6.—PERCENT INCREASES IN CURRENT EXPENDITURES

State	Current expense per pupil of average daily attendance		Increase for five-year period	
	1939-40	1944-45	Amount	Percent
1	2	3	4	5
California	$141.93	$163.38	$21.45	15.1%
Nevada	131.35	155.88	24.53	18.7
Delaware	108.52	133.05	24.53	22.6
New York	156.86	194.47	37.61	24.0
Arizona	96.26	127.55	31.29	32.5
Nebraska	74.41	127.28	52.87	71.1
Kentucky	46.78	80.94	34.16	73.0
Virginia	47.91	83.49	35.58	74.3
Arkansas	31.35	60.26	28.91	92.2
North Dakota	68.87	132.55	63.68	92.5
United States	$88.09	$125.41	$37.32	42.4%

The low financial abilities of low expenditure states will, of course, prevent their gains from continuing to any satisfactory school expenditure level. Percents of gain for these states have been high largely because the gains were compared to low basic amounts expended in 1939-40. In 1944-45 expenditures for public education in fourteen of the less able states averaged under $100 per pupil, which would purchase less than $75 worth of education in terms of the 1935-39 dollar.[3] Ultimately, satisfactory solutions to the school finance problems of the nation can be reached only when the federal government approves a regular allocation of federal funds to pay a fair share of the cost of public elementary and secondary education.

Per Capita Expenditures for Education

Total amounts expended for public elementary and secondary education for the 1944-45 school year are listed in column 5 of Table 3,

[2] New York, according to a 1947 study by Norton and Burke, "has lost its leadership in state support for schools. It now ranks far below the average on effort, percent of state tax collections devoted to school support, and percent of total school revenues supplied by the state unit." From, Norton, John K., and Burke, Arvid J., *The Potentialities of the State Tax System in the Financing of Public Schools in New York State.* Staff Study No. 9 of the Fiscal Policy for Public Education in New York State under the auspices of the New York State Educational Conference Board and Public Education Association of New York City. Paul J. Mort, Director, 1947. p. 2-3. (Mimeographed)

[3] See *What Education Our Money Buys,* New York State Educational Conference Board, Albany, New York, for descriptions of school programs costing $75, $115, and $150 per pupil per year. A $75 program is recognized as definitely below average acceptable educational standards.

TABLE 7.—CAPITAL OUTLAY EXPENDITURES PER PUPIL OF AVERAGE DAILY ATTENDANCE FOR SELECTED YEARS

Capital outlay expenditures per pupil of average daily attendance	Number of states			
	1939-40	1941-42	1943-44	1944-45
1	2	3	4	5
$ .00 to $ 2.49	3	5	27	14
2.50 to 4.99	11	11	19	22
5.00 to 7.49	3	19	3	9
7.50 to 9.99	7	8	..	3
10.00 to 12.49	9	4	..	1
12.50 to 14.99	..	..	..	..
15.00 to 17.49	5	1	..	..
17.50 to 19.99	4	..	..	..
20.00 plus	7	1	..	..
States	49	49	49	49
Total expenditure	$257,973,601	$137,552,326	$53,856,462	$76,133,856
U. S. average per pupil	$11.70	$6.54	$2.74	$3.87
Percent of the amount for 1939-40	100.0%	55.9%	23.4%	33.1%

Sources: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1939-40 and 1941-42." *Biennial Survey of Education in the United States: 1938-40 and 1940-42.* Vol. I, Chapter 3. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1944. p. 98.

U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 62.

Data for 1944-45 taken from column 7 of Table 3.

and the per capita amounts, based upon estimates of the population for 1945, are given in column 3 of Table 5. The average per capita expenditure for the United States was approximately $19.92. Highest expenditures noted were $29.24 and $29.13 for Montana and Wyoming while the lowest amounts per capita were $11.32 and $10.14 for Arkansas and Mississippi, respectively. Lowest expenditures per capita were in the Southeastern part of the nation and nine of the twelve states having highest per capita expenditures for education in 1944-45 were in the Northwest.

Expenditures for Capital Outlay

During the war period schoolhouse construction did not proceed at a normal rate. Table 7 indicates the downward trend in per pupil expenditures for capital outlays from 1939-40 to 1944-45. Amounts for the 1940-41 and the 1942-43 school years are not included in this summary since figures for these two years were not reported by the United States Office of Education. Per pupil expenditures for capital outlay for all the states, totaled for the four years listed in Table 7, are shown in Table 8. In the four years California spent $52.29 per pupil for buildings. At the other extreme Mississippi spent only $6.67 per pupil in average daily attendance for capital outlay. The four groups in Table 8 indicate that expenditures were low in the Southeastern states and generally high in the Western states. If figures were available for the postwar years, it is believed that they would show a substantial increase in expenditures for capital outlay above that indicated in Tables 7 and 8 for the war years. A part of the increase would be due to the higher costs of construction.

TABLE 8.—TOTAL EXPENDITURES PER PUPIL FOR CAPITAL OUTLAY FOR THE 1939-40, 1941-42, 1943-44, AND 1944-45 SCHOOL YEARS

$24.85 U. S.	$53.55 District of Columbia
$52.29 California	$22.13 Kansas
47.16 Nevada	21.64 Indiana
43.31 Arizona	21.45 Florida
42.33 New York	21.26 North Dakota
41.30 Illinois	20.03 Colorado
36.78 Wyoming	19.96 South Dakota
35.55 Montana	19.83 New Jersey
34.94 Delaware	19.25 Missouri
34.36 Utah	17.63 Pennsylvania
32.72 New Hampshire	16.18 West Virginia
31.08 Texas	15.89 Kentucky
30.45 Washington	15.70 Connecticut
29.36 Oregon	14.90 North Carolina
28.51 Minnesota	14.52 Tennessee
28.19 New Mexico	12.82 Rhode Island
27.69 Ohio	12.46 Alabama
26.23 Iowa	12.22 Nebraska
26.14 Michigan	12.08 South Carolina
25.08 Idaho	12.01 Arkansas
24.74 Louisiana	11.40 Massachusetts
23.51 Virginia	9.55 Oklahoma
23.12 Wisconsin	8.98 Maine
23.02 Vermont	7.55 Georgia
22.96 Maryland	6.67 Mississippi

Sources: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1939-40 and 1941-42, 1943-44." *Biennial Surveys of Education in the United States, 1938-40 and 1940-42, 1942-44.* Washington, D. C.: Superintendent of Documents, Government Printing Office, 1944, 1946. 138 p., 78 p.

U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

THE FIGURES on consumer expenditures indicate that even in wartime, the American people could have afforded to spend more than they actually did spend for public education. Expenditures for jewelry, for alcoholic beverages, for beauty services, toilet articles and cosmetics are no more essential to the economic welfare of the nation than expenditures for books, pencils, school buildings, and the services of teachers and other employees of the public schools. Yet these commodities fared far better than educational services in maintaining their relative position in the national economy.

The adequate support of public education and other government activities is dependent upon the maintenance of a high national income, full employment, and the high consumer expenditures which are characteristic of an era of prosperity. But public expenditures of the type spent for education will also aid in producing a high national income and in the maintenance of a high degree of prosperity.—*NEA Research Bulletin,* October 1945. p. 84.

III. Tax Revenues for Public Education

Total tax revenues collected for the support of public elementary and secondary schools for the 1943-44 school year came from local, state, and federal sources in the proportions of 65.6 percent, 33.0 percent, and 1.4 percent, respectively. In recent years the part from local revenues has declined and the proportion from state sources has increased. The shift accomplishes two purposes. It relieves the general property tax which has been regarded as overburdened; and it permits the establishment of state equalization plans whereby school units having extremely low property valuations per child are assisted to a greater extent than other units which are financially more able to provide public-school services. These two purposes of state aid have produced two different distribution procedures and the designation of two important kinds of aid for education. *General* aid is distributed to all public-school units in proportion to some measure of educational load such as numbers of pupils or of classrooms; and *equalization* aid is distributed to help the financially weak school units. A third kind of state aid usually designated as *special* aid is allowed for specific purposes.

Amounts available for the 1943-44 school year from local, state, and federal sources are listed for the several states in Table 9. Total revenues per child from five to seventeen years of age, inclusive, listed in column 9, were calculated on the basis of children of school age estimated by the United States Office of Education or by the NEA Research Division and listed in Table 10. These estimates of population and of children of school age were also used in determining unit figures for other tables. Total school revenues per child in 1943-44 ranged from $155.87 for Washington to $32.53 for the state of Mississippi. The average for the nation was $90.01.

Local, State, and Federal Sources of School Revenue

Public education is basically a function of state government. The states, however, have delegated to local subdivisions the authority to supply the service and to levy taxes for its support. Varying amounts of assistance have been supplied by the state governments and some additional help has come from the federal government.

Columns 3, 5, and 7 of Table 9 list the percents of tax revenues for public education that were derived from local, state, and federal sources for the 1943-44 school year. These percents change slowly from year to year.

Percents of total school funds provided from local sources are highest in the Middle and in the New England states. They are lowest in the South where state support has gained more than elsewhere. Actual proportions from local sources range from 96.0 percent and 92.1 percent for Iowa and New Hampshire to 15.5 percent and 10.4 percent for New Mexico and Delaware. Percents from local sources in almost all states have been declining in recent years as more and more state aids are provided. However, about two-thirds of the funds for public schools in the nation still come from local sources, chiefly from the general property tax. It is advisable that local taxable property be properly evaluated and that every effort be made to improve the general property tax as an important source of school revenues for many years ahead.

Proportions of school revenues derived from state sources for 1943-44 are shown for all states in column 5 of Table 9, and also in Figure V. High percents from state sources are noted in Southern states and the lowest percents are in the Middle and New England states. Delaware and New Mexico had the highest percents from state sources with 87.7 percent and 83.3 percent while New Hampshire and Iowa had the lowest with 6.6 percent and 3.0 percent, respectively.

Percents of school tax revenues derived from federal sources are comparatively small. Largest percents were noted for Wyoming with 8.7 percent and for Nevada with 5.9 percent. Low percents were 0.5 percent for New Jersey and 0.4 percent for New York.

Proportions of school revenues derived from local, state, and federal sources are shown for all states in Figure VI. The percents used in preparing this figure are those listed in columns 3, 5, and 7 of Table 9.

TABLE 9.—REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, 1943-44

State	Revenues for public education, by sources						Total revenue *	Total revenue per child from five to seventeen
	Local taxes		State taxes		Federal taxes			
	Amount	Percent	Amount	Percent	Amount	Percent		
1	2	3	4	5	6	7	8	9
United States	$1,708,980,100	65.63%	$859,183,105	32.99%	$35,885,601	1.38%	$2,604,048,806	$90.01
Alabama	10,511,366	33.03	20,066,887	63.07	1,239,744	3.90	31,817,997	40.28
Arizona	3,823,868	35.87	6,521,650	61.17	315,605	2.96	10,661,123	72.03
Arkansas	8,696,088	42.42	11,139,352	54.34	663,953	3.24	20,499,393	42.01
California	108,426,012	55.86	78,139,760	40.25	7,549,954	3.89	194,115,726	133.69
Colorado	23,561,908	90.64	2,273,139	8.74	161,599	.62	25,996,646	106.11
Connecticut	30,626,463	88.26	3,623,433	10.44	452,320	1.30	34,702,216	101.77
Delaware	536,586	10.40	4,526,163	87.72	97,000	1.88	5,159,749	90.52
*District of Columbia	12,589,202	89.52	1,204,025	8.56	269,238	1.92	14,062,465	97.66
Florida	18,396,824	57.18	13,105,524	40.74	669,324	2.08	32,171,672	71.18
Georgia	11,281,280	38.62	17,384,760	59.52	543,191	1.86	29,209,231	35.41
Idaho	8,132,393	73.90	2,787,108	25.33	85,316	.77	11,004,817	91.71
Illinois	123,827,683	87.94	16,109,339	11.44	876,273	.62	140,813,295	93.63
Indiana	46,092,863	63.88	25,485,610	35.32	574,016	.80	72,152,489	98.97
Iowa	49,761,988	96.00	1,543,004	2.98	526,681	1.02	51,831,673	103.46
Kansas	31,970,208	91.74	2,629,138	7.54	250,356	.72	34,849,702	93.68
Kentucky	16,935,247	52.76	14,605,215	45.50	557,709	1.74	32,098,171	45.59
Louisiana	11,891,878	34.27	22,435,747	64.65	376,042	1.08	34,703,667	56.80
Maine	9,895,590	81.79	2,092,472	17.30	110,211	.91	12,098,273	64.35
Maryland	21,986,518	68.92	9,632,588	30.19	285,183	.89	31,904,289	74.72
Massachusetts	73,987,494	86.66	10,980,326	12.86	409,068	.48	85,376,888	102.62
Michigan	71,012,130	57.84	49,982,347	40.71	1,774,182	1.45	122,768,659	102.65
Minnesota	37,127,415	66.98	17,761,119	32.04	544,507	.98	55,433,041	99.70
Mississippi	9,728,451	50.27	9,013,005	46.57	612,143	3.16	19,353,599	32.53
Missouri	41,718,940	65.26	21,664,957	33.89	540,824	.85	63,924,721	85.12
Montana	10,373,348	76.85	2,997,166	22.21	127,234	.94	13,497,748	123.83
Nebraska	20,135,309	90.09	2,001,830	8.96	211,976	.95	22,349,115	82.77
Nevada	2,680,923	76.38	621,192	17.70	207,770	5.92	3,509,885	130.00
New Hampshire	6,963,714	92.09	495,438	6.55	103,142	1.36	7,562,294	77.17
New Jersey	103,244,392	86.82	15,110,822	12.71	563,677	.47	118,918,891	147.73
New Mexico	1,566,783	15.50	8,421,570	83.30	121,343	1.20	10,109,696	66.51
New York	232,576,698	67.38	111,210,886	32.22	1,397,069	.40	345,184,653	143.71
North Carolina	14,847,388	25.85	40,168,437	69.93	2,426,950	4.22	57,442,775	58.80
North Dakota	11,917,686	82.72	2,409,743	16.73	78,993	.55	14,406,422	99.35
Ohio	96,067,617	64.26	50,580,594	33.83	2,849,386	1.91	149,497,597	105.43
Oklahoma	19,025,135	54.65	15,046,608	43.22	743,486	2.13	34,815,229	65.08
Oregon	18,799,660	71.21	7,441,511	28.19	157,708	.60	26,398,879	117.33
Pennsylvania	158,439,234	72.74	58,262,587	26.75	1,120,644	.51	217,842,465	104.63
Rhode Island	11,250,773	90.30	1,123,238	9.02	84,973	.68	12,458,984	86.52
South Carolina	8,227,417	34.78	15,075,342	63.73	353,499	1.49	23,656,258	43.57
South Dakota	12,524,992	87.63	1,607,699	11.25	160,663	1.12	14,293,354	104.33
Tennessee	19,974,603	62.72	11,367,323	35.69	507,853	1.59	31,849,779	43.10
Texas	60,708,795	52.10	54,860,485	47.08	958,958	.82	116,528,238	73.99
Utah	7,995,608	50.76	7,330,058	46.53	426,452	2.71	15,752,118	100.33
Vermont	4,995,861	84.37	844,650	14.26	81,102	1.37	5,921,613	78.95
Virginia	21,521,080	57.93	15,106,198	40.66	522,985	1.41	37,150,263	52.47
Washington	19,052,396	33.58	35,748,741	63.01	1,934,609	3.41	56,735,746	155.87
West Virginia	16,032,797	43.54	20,522,850	55.74	265,001	.72	36,820,648	73.79
Wisconsin	43,211,344	73.90	14,800,964	25.31	460,230	.79	58,472,538	88.59
Wyoming	4,308,152	69.89	1,320,505	21.42	535,459	8.69	6,164,116	110.07

Source: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 51.

* Does not include subsidies from educational foundations.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

Proportion of Local Taxes Used for Public Education

In addition to the partial support of public education, local taxes are used for other expenses of government including general control, public safety, highways, sanitation, health, and public welfare. These other public services take almost two-thirds of all local revenues in the nation. The proportion used in operating the system of public schools was 34.7 percent of all local tax revenues for the fiscal year ended in 1942 as shown in column 4 of Table 11.

Figures for 1942, as reported by the United States Department of Commerce, were used because summaries were not available for later years.

Variations in state finance systems caused wide differences in the percents of local taxes used for education. Percents for all the states for the 1941-42 school year are listed in column 4 of Table 11. High percents are noted for Arkansas and Colorado which have 58.7 percent and 56.7 percent. The two lowest states are New Mexico with 23.0 percent and Delaware which used only 9.1 percent of all local revenues for public education during the 1941-42 school year.

The shift away from dependence upon local tax revenues has been associated with greater expenditures for education. This is shown by comparing current expenditures per pupil for education in those states having high proportions of local tax revenues used for education with similar expenditures in other states which use low percents of local tax funds for schools. The twelve states expending largest percents of local money for education in 1941-42 used a median of 49.3 percent for that purpose and expended a median of $95.87 per pupil for current school costs, whereas the twelve states that spent lowest percents of local tax money for education used a median of 28.7 percent and expended a median of $104.48 per pupil for schools. States which replace local support with more state funds for education tend to provide a higher average expenditure, probably due to lifting the low expenditure school units thru equalization features of the state distribution plan.

FIGURE V

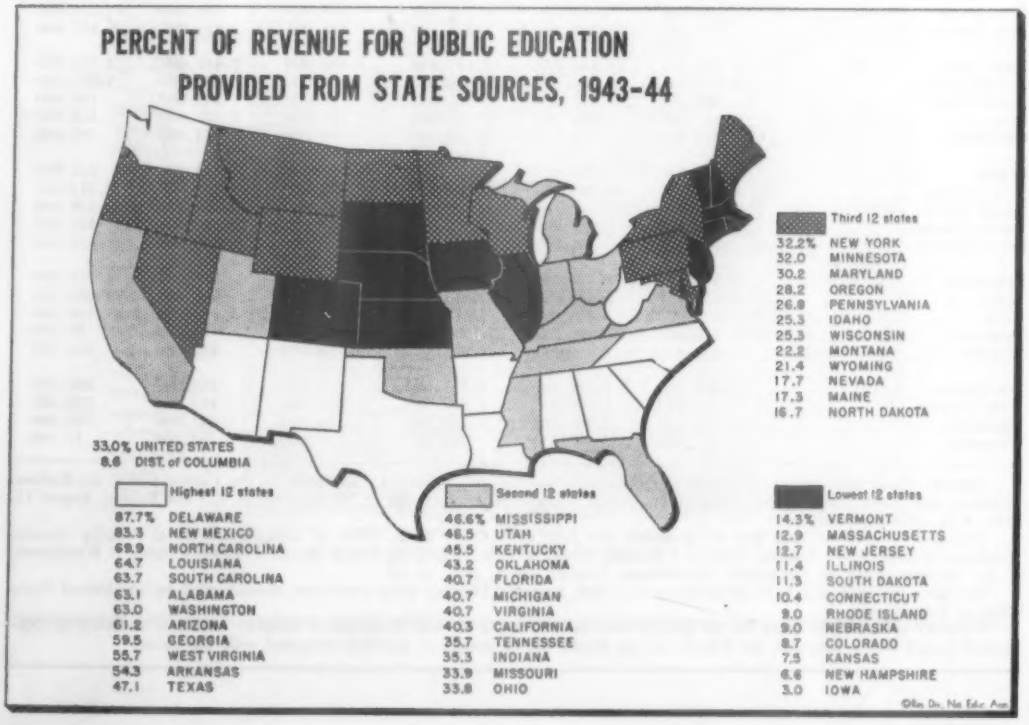


TABLE 10.—ESTIMATES OF POPULATION AND OF NUMBERS OF CHILDREN OF SCHOOL AGE

State	Populations estimated by the Bureau of the Census			Estimates of children from five to seventeen years of age		
	1944	1945	1946	1944	1945	1946
1	2	3	4	5	6	7
United States	132,552,005	132,018,525	139,893,406	28,930,000	28,890,000	30,639,000
Alabama	2,752,738	2,710,601	2,807,817	790,000	763,000	792,000
Arizona	610,182	581,586	622,804	148,000	136,000	145,000
Arkansas	1,856,071	1,851,086	1,884,659	488,000	511,000	521,000
California	8,704,152	9,101,131	9,550,727	1,452,000	1,515,000	1,594,000
Colorado	1,118,264	1,075,647	1,137,581	245,000	231,000	244,000
Connecticut	1,837,633	1,794,003	1,963,519	341,000	346,000	379,000
Delaware	274,178	275,964	286,527	57,000	55,000	58,000
*District of Columbia	894,229	880,044	843,451	144,000	137,000	131,000
Forida	2,306,636	2,313,393	2,310,303	452,000	443,000	444,000
Georgia	3,122,166	3,041,969	3,128,302	825,000	782,000	806,000
Idaho	536,948	489,164	472,314	120,000	110,000	107,000
Illinois	7,586,878	7,486,225	8,028,453	1,504,000	1,462,000	1,571,000
Indiana	3,508,041	3,517,277	3,767,313	729,000	753,000	808,000
Iowa	2,366,063	2,391,213	2,543,502	501,000	530,000	565,000
Kansas	1,817,669	1,784,474	1,861,195	372,000	375,000	392,000
Kentucky	2,672,574	2,598,393	2,745,590	704,000	699,000	740,000
Louisiana	2,495,761	2,399,772	2,519,520	611,000	581,000	611,000
Maine	799,746	810,415	876,213	188,000	193,000	209,000
Maryland	2,025,690	2,014,387	2,186,872	427,000	406,000	442,000
Massachusetts	4,120,270	4,185,282	4,590,254	832,000	839,000	923,000
Michigan	5,499,032	5,589,324	6,064,899	1,196,000	1,237,000	1,345,000
Minnesota	2,613,061	2,630,157	2,821,442	556,000	585,000	629,000
Mississippi	2,232,548	2,126,175	2,099,533	595,000	583,000	577,000
Missouri	3,608,980	3,554,466	3,776,250	751,000	747,000	795,000
Montana	452,920	451,793	478,477	109,000	106,000	113,000
Nebraska	1,229,806	1,229,674	1,275,713	270,000	275,000	286,000
Nevada	147,392	142,002	135,414	27,000	25,000	23,000
New Hampshire	462,539	467,516	516,735	98,000	100,000	112,000
New Jersey	4,188,368	3,912,236	4,304,261	805,000	759,000	836,000
New Mexico	523,552	534,248	528,997	152,000	154,000	152,000
New York	12,759,966	12,817,782	13,741,836	2,402,000	2,443,000	2,628,000
North Carolina	3,594,865	3,514,297	3,640,645	977,000	976,000	1,013,000
North Dakota	509,291	517,388	537,084	145,000	143,000	148,000
Ohio	6,827,600	6,858,785	7,516,855	1,418,000	1,428,000	1,569,000
Oklahoma	2,034,968	2,124,250	2,224,939	535,000	553,000	580,000
Oregon	1,300,020	1,315,676	1,452,618	225,000	245,000	271,000
Pennsylvania	9,239,324	9,299,579	10,023,750	2,082,000	2,104,000	2,273,000
Rhode Island	759,391	733,186	744,986	144,000	136,000	138,000
South Carolina	1,946,379	1,912,960	1,909,173	543,000	543,000	543,000
South Dakota	536,545	544,089	547,664	137,000	134,000	135,000
Tennessee	2,861,135	2,822,959	2,997,826	739,000	730,000	777,000
Texas	6,838,480	6,696,931	6,959,481	1,575,000	1,539,000	1,603,000
Utah	598,902	600,692	636,821	157,000	157,000	166,000
Vermont	316,367	328,554	352,998	75,000	79,000	86,000
Virginia	3,053,812	2,937,282	2,985,851	708,000	652,000	665,000
Washington	2,083,863	2,162,906	2,254,098	364,000	384,000	401,000
West Virginia	1,704,363	1,694,577	1,807,091	499,000	495,000	529,000
Wisconsin	2,961,551	2,948,262	3,168,158	660,000	657,000	707,000
Wyoming	261,096	248,753	262,895	56,000	54,000	57,000

Sources: U. S. Department of Commerce, Bureau of the Census. *Estimated Population of the United States, by Regions, Divisions, and States: July 1, 1946.* Current Population Reports, Series P-25. No. 2. Washington, D. C.: the Bureau, August 15, 1947. 6 p. (Planographed)

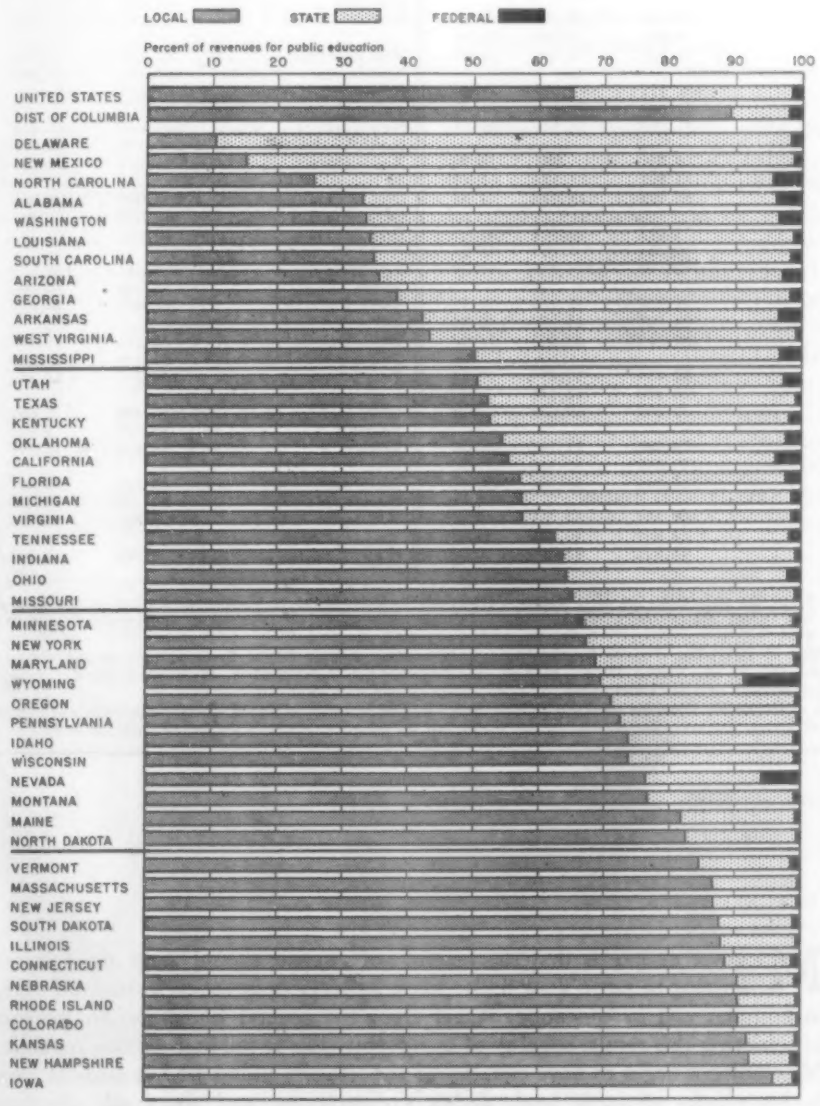
Estimates of children from five to seventeen for July 1944 from: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 35.

Estimates for 1945 and 1946 prepared by the NEA Research Division using procedures recommended by the United States Office of Education.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

FIGURE VI

PERCENTAGES OF PUBLIC SCHOOL REVENUES OBTAINED FROM LOCAL, STATE, AND FEDERAL SOURCES, 1943–44



States are arranged in order on basis of percent of school revenues derived from local sources.

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TABLE 11.—PERCENT OF LOCAL TAX REVENUES USED FOR PUBLIC EDUCATION, 1941-42

State	Local tax collections in 1942 (thousands)	School revenue derived from local sources in 1941-42 (thousands)	Percent of local tax revenue used for public education
1	2	3	4
United States	$4,680,032	$1,622,035	34.66%
Alabama	25,320	10,267	40.55
Arizona	9,911	5,306	53.54
Arkansas	14,521	8,516	58.65
California	331,271	94,095	28.40
Colorado	39,661	22,470	56.66
Connecticut	87,484	31,646	36.17
Delaware	4,691	427	9.10
*District of Columbia	53,593	12,435	23.20
Florida	55,154	14,930	27.07
Georgia	35,572	10,561	29.69
Idaho	16,243	7,889	48.57
Illinois	343,500	138,416	40.30
Indiana	93,325	42,193	45.21
Iowa	96,505	45,273	46.91
Kansas	60,359	26,293	43.56
Kentucky	42,414	16,474	38.84
Louisiana	46,839	12,641	26.99
Maine	30,409	10,358	34.06
Maryland	58,306	21,147	36.27
Massachusetts	232,687	68,235	29.32
Michigan	185,011	56,501	30.54
Minnesota	109,188	32,777	30.02
Mississippi	29,889	10,140	33.92
Missouri	98,825	40,298	40.78
Montana	$26,311	$11,997	45.60%
Nebraska	42,640	17,236	40.42
Nevada	6,115	2,288	37.42
New Hampshire	23,721	6,888	29.04
New Jersey	286,689	99,307	34.64
New Mexico	7,253	1,669	23.01
New York	937,363	232,518	24.81
North Carolina	46,449	13,916	29.96
North Dakota	24,798	12,380	49.92
Ohio	205,008	91,054	44.41
Oklahoma	36,619	17,101	46.70
Oregon	40,275	20,232	50.24
Pennsylvania	349,113	150,372	43.07
Rhode Island	32,191	10,906	33.88
South Carolina	27,027	10,052	37.19
South Dakota	24,231	11,575	47.77
Tennessee	51,511	17,535	34.04
Texas	138,717	53,112	38.29
Utah	16,595	7,004	42.20
Vermont	10,921	3,922	35.91
Virginia	44,879	18,398	41.00
Washington	43,449	18,407	42.36
West Virginia	28,229	15,630	55.37
Wisconsin	120,891	35,204	29.12
Wyoming	8,359	4,045	48.39

Sources: Local tax collections for 1942 obtained from: U. S. Department of Commerce, Bureau of the Census. *Statistical Abstracts of the United States—1946.* Washington, D. C.: Superintendent of Documents, Government Printing Office, June 1946. p. 366-67.

U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1939-40 and 1941-42." *Biennial Survey of Education in the United States: 1938-40 and 1940-42.* Vol. I, Chapter 3. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1944. p. 83-84.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

MY OWN BELIEF is that the federal government should assist those states desiring to put a floor under essential services in relief, in medical care, in housing, and in education. Apart from the general humanitarian interest in achieving this result, equality of opportunity lies at the basis of this republic. No child can begin to have equality of opportunity unless he has medical care in his youth, adequate food, decent surroundings, and above all, effective schooling. It is the concern of the entire nation to see that the principles of the Declaration of Independence and of the Constitution are translated into reality.—Taft, Robert A. "The Sound Basis for Federal Aid to Education." *NEA Journal,* May 1947. p. 362.

IV. Federal Aid to Public Education

Since the days of the early colonists an active interest in public education has been characteristic of American statesmen. Altho the federal constitution made no specific reference to "education," many believed at the time it was written that the "general welfare clause" was intended to include education. This lack of direct reference certainly has never been interpreted as a lack of federal interest, particularly in view of the favorable statements made by the Founding Fathers and their successors in federal government leadership.

Interest of the federal government in the education of its citizens has continued, but the public schools themselves have been operated and controlled almost exclusively by state and local authorities. Altho the state constitutions authorize state governments to establish and to operate systems of education, most of the states have delegated major responsibilities for education to the counties and local subdivisions.

Kinds of Aids

Some federal aid to public elementary and secondary education was provided early in the history of the United States thru grants of public lands. Except for Maine, Texas, and West Virginia, every state admitted to the union after the Ordinance of 1787 received land grants for the purpose of supporting public education. Generally, the lands were sold and the proceeds used to create trust funds, the income from which would be continuously available for the establishment and operation of public schools.

Altho the land grants were considered as substantial when they were made, the revenues from trust funds are small compared with present-day expenditures for public education. In most states the income from these trust funds is less than 1 percent of the amount required to finance the schools. However, in some Western states, efforts were made to avoid the mistakes of those states which disposed of lands earlier, and the granted values have been more carefully conserved. New Mexico obtained as much as 12 percent of its total current cost of public education from the federal grants in 1943-44.

Other important federal grants made for the encouragement of higher education were

FIGURE VII

started in 1862. Grants of 30,000 acres for each representative in the two houses of Congress were made to each state and similar grants were arranged for other territories as they became states. Supplements by way of annual appropriations of money by Congress have been approved for the colleges of agriculture and mechanic arts established and assisted by this program. These grants were for higher education only and were not intended to help the public elementary and secondary schools.

Beginning in 1917 Congress approved a series of acts that have assisted the states in providing vocational instruction in the secondary schools. Other grants of funds for the vocational rehabilitation of persons disabled in industry were started in 1920. These programs of vocational education have expanded rapidly. Funds are provided on condition that they be matched by the states. Local and state programs for the use of these funds must be approved by federal boards and reports are made relative to the use of the money.

During the 1930's much larger amounts of federal money were awarded to the states or expended within the states for relief activities that were related to public education. Then in the 1940's federal funds were provided to public schools to help with wartime problems and readjustments. A summary of these federal aids to education from 1862 to 1946 is presented in Table 12.

In preparing Table 12 an attempt was made to record expenditures rather than the amounts appropriated by Congress. However, for five items appropriations have been listed since reports of expenditures were not clear. In a number of instances the funds have not continued to be administered by the same federal office. This required the accumulation of amounts reported by different agencies. Other difficulties were encountered where approvals of expenditures were indicated but the funds were expended over a period of two or more years. In such instances agencies were inclined to report totals since the beginning of the program rather than the amounts expended by fiscal years. For a few items, such as expenditures by the Civilian Conservation Corps, amounts for subsistence of participants and other purposes that might not be classified as educational are included. A considerable amount of discussion would be required to describe exactly what is or is not included in each item; however, the

TABLE 12.—FEDERAL PAYMENTS TO, AND EXPENDITURES IN THE UNITED STATES FOR, VARIOUS EDUCATIONAL PURPOSES

Purposes	Year program started	Total amounts for twelve fiscal years, 1934 thru 1945	Amounts for 1945-46
1	2	3	4
Colleges of Agriculture and Mechanic Arts	1862	$ 50,720,896	$ 4,855,169
Agricultural Experiment Stations	1887	71,885,748	6,902,521
Cooperative Agricultural Extension	1914	201,528,618	22,661,514
Vocational Education	1917	222,436,347	21,192,672*
Vocational Rehabilitation	1920		11,508,114*
Civilian Conservation Corps	1933	1,619,817,282	.....
Federal Emergency Administration of Public Works	1933	493,923,777	.....
Federal Emergency Relief Administration	1933	24,771,073	.....
National Youth Administration	1935	494,411,687	.....
Training for War Production	1940	407,613,933	2,123,437*
Schools in War-affected Areas	1940	124,353,661[a]	12,888,384[b]
School Lunches	1942	98,031,096*	54,873,000*
Training of Nurses	1943	107,498,557	37,301,788
Education of Veterans	1944	?	?

Sources: Covert, Timon. Various titles pertaining to *Federal Government Funds for Education.* Federal Security Agency, U. S. Office of Education. Leaflets Nos. 45, 30, 54, 61, 70, 76, 77. Washington, D. C.: Superintendent of Documents, Government Printing Office.

U. S. 80th Congress, 1st Session, Joint Committee on Reduction of Nonessential Federal Expenditures. *Senate Document No. 13; Reduction of Nonessential Federal Expenditures, Federal Subsidies and Federal Grants in Aid to States.* Washington, D. C.: Superintendent of Documents, Government Printing Office, 1947, 287 p.

* Appropriations.

[a] Includes extended school services and school building construction thru February 1946.

[b] Maintenance and operation items only.

TABLE 13.—FEDERAL AID TO PUBLIC ELEMENTARY AND SECONDARY EDUCATION, 1945-46

State	For vocational education	For vocational rehabilitation	Wartime emergency aids			Total federal aid for education
			Vocational defense training	Training for food production	Maintenance and operation of schools	
1	2	3	4	5	6	7
United States	$21,192,672	$11,508,114	$535,513	$1,587,924	$12,888,384	$47,712,607
Alabama	559,762	206,040	.....	.....	925,312	1,691,114
Arizona	118,855	35,994	8,229	6,490	86,606	256,174
Arkansas	413,596	155,746	39,614	80,890	203,855	913,701
California	921,861	664,186	17,661	37,860	1,163,266	2,804,834
Colorado	182,317	52,170	1,594	8,580	107,446	352,107
Connecticut	234,321	265,157	.....	.....	18,741	518,219
Delaware	110,000	90,807	150	4,780	.....	205,737
*District of Columbia	85,494	107,900	.....	770	.....	194,164
Florida	287,211	317,939	1,479	33,580	89,887	730,096
Georgia	597,349	751,140	30,274	152,810	1,772,300	3,303,873
Idaho	126,585	34,774	902	12,680	33,509	208,450
Illinois	1,055,866	525,176	1,783	51,760	40,150	1,674,735
Indiana	541,492	241,721	.....	4,860	34,100	822,173
Iowa	453,388	114,001	7,695	3,580	3,355	582,019
Kansas	318,368	134,961	48,010	.....	283,145	784,484
Kentucky	555,610	193,395	11,277	71,920	41,651	873,853
Louisiana	423,450	198,446	1,247	91,580	.....	714,723
Maine	151,732	90,457	.....	.....	50,911	293,100
Maryland	265,629	112,532	29	18,100	6,000	402,290
Massachusetts	492,170	202,228	.....	.....	7,910	702,308
Michigan	753,813	634,277	1,590	23,610	615,528	2,028,818
Minnesota	473,928	159,439	29,266	54,140	30,284	747,057
Mississippi	480,610	259,581	5,000	75,050	220,336	1,040,577
Missouri	626,624	218,222	282	68,130	61,465	974,723
Montana	123,283	77,037	1,002	12,930	.....	214,252
Nebraska	240,959	120,325	441	2,634	141,560	505,919
Nevada	110,000	8,148	.....	.....	60,864	179,012
New Hampshire	112,435	34,673	173	5,680	.....	152,961
New Jersey	500,582	328,907	.....	11,420	9,473	850,382
New Mexico	124,461	43,461	.....	13,040	5,307	186,269
New York	1,623,842	803,597	2,703	8,250	57,977	2,496,369
North Carolina	711,111	478,595	32,784	101,380	82,959	1,406,829
North Dakota	161,386	43,378	.....	5,880	.....	210,644
Ohio	980,210	305,168	17,658	13,400	138,739	1,455,175
Oklahoma	432,912	205,347	2,872	78,830	292,491	1,012,452
Oregon	182,164	84,035	132	9,130	1,812,373	2,087,834
Pennsylvania	1,351,981	902,151	46,910	36,600	43,356	2,380,998
Rhode Island	133,344	65,910	30	.....	43,653	242,937
South Carolina	385,233	233,062	70,623	87,130	211,706	987,754
South Dakota	155,838	42,421	.....	.....	82,876	281,135
Tennessee	555,550	321,899	17,383	32,500	1,739,575	2,666,907
Texas	1,115,952	535,318	163	226,150	1,021,917	2,899,500
Utah	115,255	56,896	3,207	1,520	.....	176,878
Vermont	112,367	63,281	442	5,000	.....	181,090
Virginia	494,375	161,012	25,202	93,710	47,443	821,742
Washington	270,750	148,294	52,047	7,220	1,209,283	1,687,594
West Virginia	347,643	254,939	12,381	22,740	.....	637,703
Wisconsin	511,008	392,115	13,178	8,970	58,480	983,751
Wyoming	110,000	31,856	10,100	2,640	32,595	187,191

Source: Covert, Timon. *Federal Government Funds for Education, 1944-45 and 1945-46.* Federal Security Agency, U. S. Office of Education, Leaflet No. 77. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1947. 43 p.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

TABLE 14.--FEDERAL AID PER CHILD FROM FIVE TO SEVENTEEN YEARS OF AGE, 1945-46

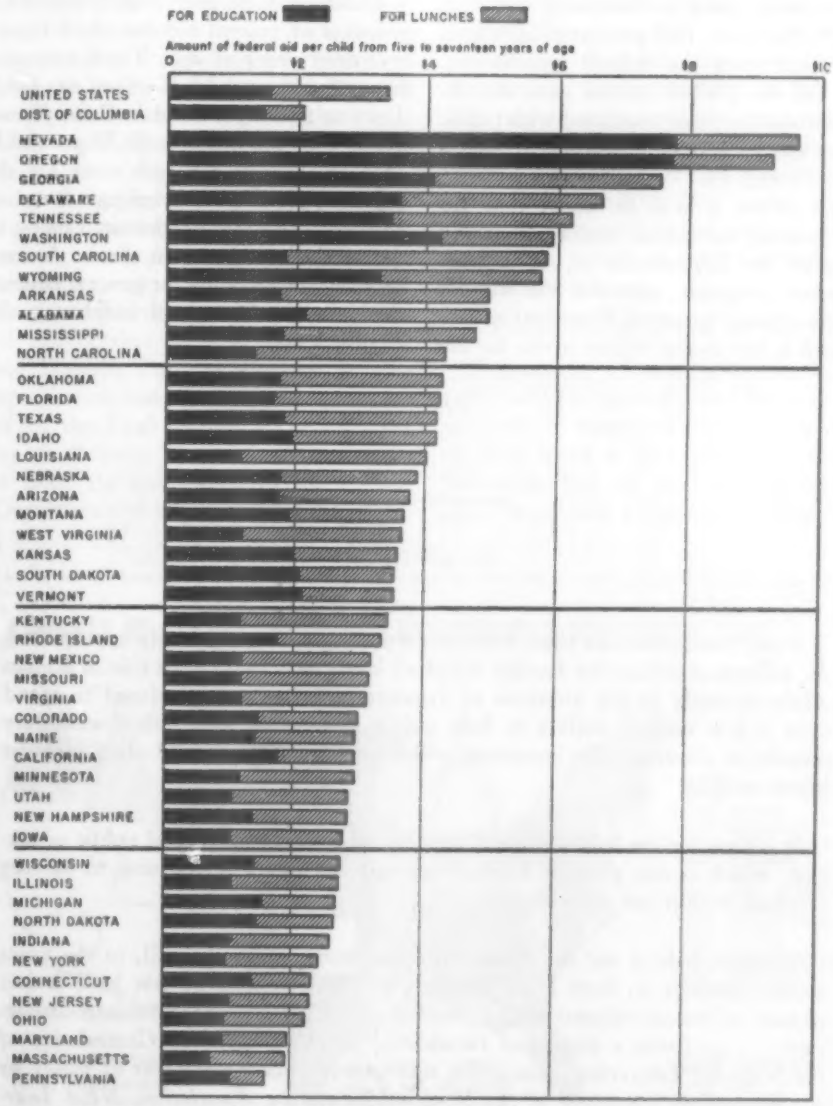
State	Total federal aid for education	Federal aid for school lunches	Total federal aid	Federal aid per child from five to seventeen years of age		
				Education	Lunches	Total
1	2	3	4	5	6	7
United States	$47,712,607	$54,873,000	$102,585,607	$1.56	$1.79	$3.35
Alabama	1,691,114	2,206,100	3,897,214	2.13	2.79	4.92
Arizona	256,174	288,190	544,364	1.76	1.99	3.75
Arkansas	913,701	1,651,330	2,565,031	1.75	3.17	4.92
California	2,804,834	1,903,322	4,708,156	1.76	1.19	2.95
Colorado	352,107	381,929	734,036	1.44	1.57	3.01
Connecticut	518,219	345,525	863,744	1.37	0.91	2.28
Delaware	205,737	180,198	385,935	3.55	3.10	6.65
*District of Columbia	194,164	76,162	270,326	1.48	0.58	2.06
Florida	730,096	1,133,184	1,863,280	1.65	2.55	4.20
Georgia	3,303,873	2,781,758	6,085,631	4.10	3.45	7.55
Idaho	208,450	235,933	444,383	1.95	2.20	4.15
Illinois	1,674,735	2,554,343	4,229,078	1.07	1.62	2.69
Indiana	822,173	1,261,808	2,083,981	1.02	1.56	2.58
Iowa	582,019	965,130	1,547,149	1.03	1.71	2.74
Kansas	784,484	617,650	1,402,134	2.00	1.58	3.58
Kentucky	873,853	1,682,500	2,556,353	1.18	2.27	3.45
Louisiana	714,723	1,730,240	2,444,963	1.17	2.83	4.00
Maine	293,100	324,800	617,900	1.40	4.56	2.96
Maryland	402,290	450,067	852,357	0.91	1.02	1.93
Massachusetts	702,308	1,058,773	1,761,081	0.76	1.15	1.91
Michigan	2,028,818	1,563,536	3,592,354	1.51	1.16	2.67
Minnesota	747,057	1,097,120	1,844,177	1.19	1.74	2.93
Mississippi	1,040,577	1,685,600	2,726,177	1.80	2.92	4.72
Missouri	974,723	1,519,539	2,494,262	1.23	1.91	3.14
Montana	214,252	197,586	411,838	1.90	1.75	3.65
Nebraska	505,919	312,800	818,719	1.77	1.09	3.86
Nevada	179,012	43,086	222,098	7.78	1.87	9.65
New Hampshire	152,961	161,600	314,561	1.37	1.44	2.81
New Jersey	850,382	1,031,425	1,881,807	1.02	1.23	2.25
New Mexico	186,269	297,000	483,269	1.23	1.95	3.18
New York	2,496,369	3,772,061	6,268,430	0.95	1.44	2.39
North Carolina	1,406,829	2,932,477	4,339,306	1.39	2.89	4.28
North Dakota	210,644	180,900	391,544	1.42	1.22	2.64
Ohio	1,455,175	1,953,058	3,408,233	0.93	1.24	2.17
Oklahoma	1,012,452	1,453,800	2,466,252	1.74	2.51	4.25
Oregon	2,087,834	420,369	2,508,203	7.71	1.55	9.26
Pennsylvania	2,380,998	1,237,300	3,618,298	1.05	0.54	1.59
Rhode Island	242,937	218,190	461,127	1.76	1.58	3.34
South Carolina	987,754	2,180,550	3,168,304	1.82	4.01	5.83
South Dakota	281,135	192,850	473,985	2.08	1.43	3.51
Tennessee	2,666,907	2,141,802	4,808,709	3.43	2.76	6.19
Texas	2,899,500	3,759,286	6,658,786	1.81	2.34	4.15
Utah	176,878	290,252	467,130	1.06	1.75	2.81
Vermont	181,090	120,810	301,900	2.11	1.40	3.51
Virginia	821,742	1,256,121	2,077,863	1.23	1.89	3.12
Washington	1,687,594	687,104	2,374,698	4.21	1.71	5.92
West Virginia	637,703	1,272,707	1,910,410	1.20	2.41	3.61
Wisconsin	983,751	926,797	1,910,548	1.39	1.31	2.70
Wyoming	187,191	138,332	325,523	3.28	2.43	5.71

Source: Covert, Timon. *Federal Government Funds for Education, 1944-45 and 1945-46.* Federal Security Agency, U. S. Office of Education, Leaflet No. 77. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1947. 43 p.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

FIGURE VIII

FEDERAL AIDS FOR EDUCATION AND FOR SCHOOL LUNCHES, 1945–46



States are arranged in order according to the total federal aid per child from five to seventeen years of age.

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summary will indicate in a general way the extent that the federal government has been granting various kinds of aid to education.

Compared to the total cost of public education federal aid has been relatively small, averaging less than 2 percent of the cost of the service thru many years. Actual amounts and percents of school revenues for the 1943-44 school year were listed in columns 6 and 7 of Table 9. In that year, 1.38 percent of all school revenues came from the federal government. Amounts for the 1945-46 school year, distributed for various purposes associated with public elementary and secondary education, are given in Tables 13 and 14.

In these tables it will be noted that the amounts granted for school lunches, approved as a part of the Department of Agriculture price support program, exceeded the aid for strictly educational purposes. Since fear of federal control is one major reason given for the failure of Congress to appropriate significant amounts for public schools, it appears that any control that may be attached to school lunches by the Department of Agriculture is regarded as of little consequence compared to federal control of the general educational program.

Amount of Federal Aid per Child

Columns 5, 6, and 7 of Table 14 list the amounts of federal aid per child from five to seventeen years of age. Total amounts range from $9.65 per child of school age for Nevada down to $1.59 per child in Pennsylvania. The average for the nation is $3.35 per child. These average amounts for each state are shown in Figure VII. Higher averages are noted in the Southeast and the Northwest. Lowest averages are in the Northeastern states. A comparison between the amounts for general education and the amounts for school lunches is shown in Figure VIII.

IT IS A SHOCKING fact that, while the federal government wisely appropriates billions of dollars for foreign aid of all kinds to help turn the tide of human affairs strongly in the direction of democracy, it has so far refused to spend even a few million dollars to help public elementary and public secondary schools to eliminate the ignorance which invites acceptance of alien ideas at home. . . .

It is time for the federal government to share in the support of public education, which is our greatest bulwark against the forces which seek to destroy freedom within our own country. . . .

Without federal aid the states with less economic ability will, in the years ahead, continue to have large numbers of children who do not have a fair chance to become citizens well grounded in the meaning of American democracy. . . .—*From a statement formulated by the Legislative Commission of the National Education Association, and approved as a statement of policy by the Executive Committee of the National Education Association. NEA Journal, January 1948.*

V. Expenditures by State Governments for Education and for Other Public Services

State governments have developed into important tax collecting and tax spending agencies. Many functions formerly of primary interest to local governments are now administered by state authorities. Welfare services, public safety, highway construction and maintenance, and education provide evidences of partial or complete transfer of functions from supervision by local officials to administration by state officials. State expenditures have been greatly increased to care for these new state activities.

Costs of the added state services are paid from state revenues rather than from local revenues which were derived very largely from the general property tax. The shift has relieved the general property tax and has placed much of the burden on new state collected taxes and licenses. Portions of state government expenditures used for various significant purposes for the fiscal year ended in 1946 are listed for all states in Table 15. Figures were obtained from the publication of the United States Department of Commerce entitled *State Finances: 1946*, issued in May, 1947. The District of Columbia was not included in this report.

On a per capita basis, state government expenditures for all purposes varied from $28.81 for Kentucky to $82.61 for the state of Washington. The average for the nation was $46.04 per person. Amounts expended for all state governments are approximately two and one-half times the amounts per capita expended for public elementary and secondary education. Per capita expenditures for the individual states are given in Figure IX. The largest expenditures occur in Western states and the lowest per capita are noted in the Southern and the Middle states.

Purposes of State Expenditures

Proportions of state government expenditures used for highways and listed in column 3 of Table 15 range from 6.7 percent in the state of New York to 32.5 percent in the state of Nebraska. For all welfare activities, proportions range from 4.6 percent in Virginia to 40.9

FIGURE IX

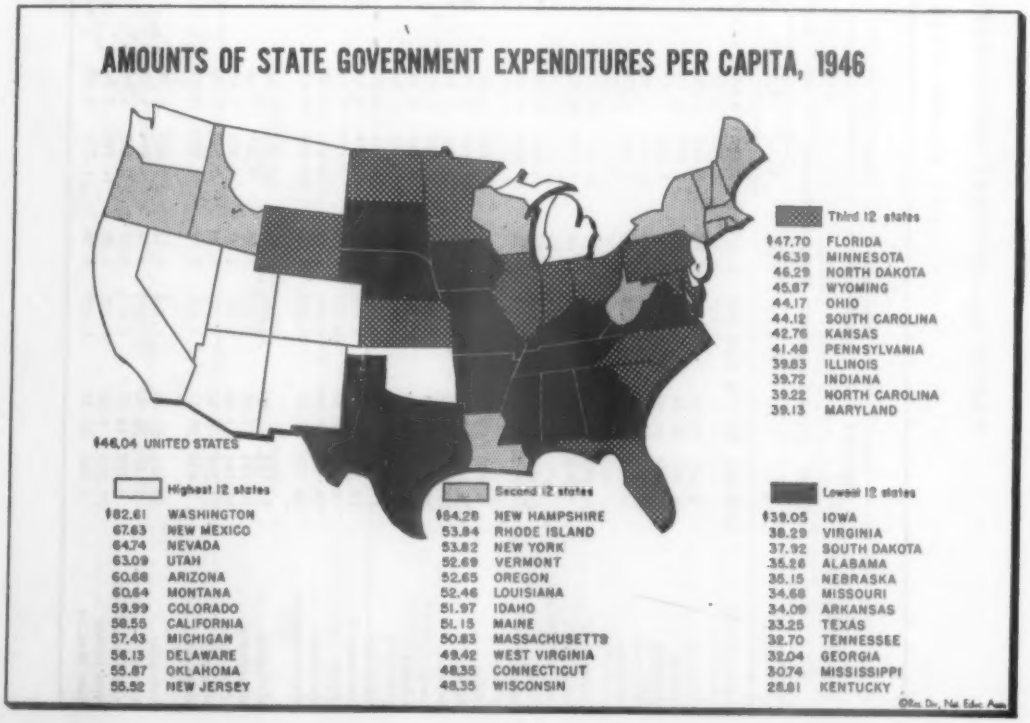


TABLE 15.—GENERAL EXPENDITURES BY STATE GOVERNMENTS FOR 1946

(All amounts are in thousands except column 17)

State	For highways		Safety and correction		Health and hospitals		Welfare		For schools				Other expense		Total amount	Total amount per capita
									State institutions		Public elementary and secondary					
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
United States	$970,860	15.17%	$235,107	3.67%	$425,619	6.65%	$1,054,906	16.48%	$324,840	5.07%	$936,202	14.62%	$2,454,611	38.34%	$6,402,145	$46.04
Alabama	18,627	18.82	4,094	4.13	5,043	5.09	7,659	7.74	6,604	6.67	19,321	19.52	37,647	38.03	98,995	35.26
Arizona	6,956	18.41	1,219	3.23	1,550	4.10	6,989	18.49	2,032	5.38	6,448	17.06	12,598	33.33	37,792	60.68
Arkansas	9,007	14.02	1,030	1.60	4,896	7.62	8,127	12.65	3,856	6.00	12,938	20.14	24,393	37.97	64,247	34.09
California	63,056	11.28	19,207	3.43	23,217	4.15	91,709	16.40	36,896	6.60	97,593	17.45	227,532	40.69	559,210	58.55
Colorado	9,368	13.72	2,116	3.10	4,619	6.77	27,939	40.94	6,229	9.13	3,044	4.46	14,933	21.88	68,248	59.99
Connecticut	14,695	15.48	5,052	5.32	10,237	10.79	13,766	14.50	4,483	4.72	2,309	2.43	44,389	46.76	94,931	48.35
Delaware	2,996	18.63	866	5.38	1,624	10.10	773	4.81	1,069	6.65	5,398	33.56	3,357	20.87	16,083	56.13
Dist. of Columbia	.....	....	.....	....	.....	....	.....	....	.....	....	.....	....	.....	....	.....	.....
Florida	24,705	22.42	3,616	3.28	5,513	5.00	20,290	18.42	4,146	3.76	18,353	16.65	33,574	30.47	110,197	47.70
Georgia	19,778	19.73	2,845	2.84	5,413	5.40	12,747	12.72	7,803	7.79	19,274	19.23	32,371	32.29	100,231	32.04
Idaho	6,880	28.03	777	3.16	1,305	5.31	5,255	21.41	1,676	6.83	1,671	6.81	6,983	28.45	24,547	51.97
Illinois	41,676	13.03	18,158	5.68	27,911	8.73	80,827	25.27	15,139	4.73	18,804	5.88	117,284	36.68	319,799	39.83
Indiana	32,800	21.92	6,800	4.55	8,636	5.77	19,321	12.91	10,543	7.05	30,229	20.20	41,297	27.60	149,626	39.72
Iowa	22,956	23.12	3,209	3.23	7,659	7.71	21,733	21.88	10,268	10.34	797	0.80	32,696	32.92	99,318	39.05
Kansas	17,936	22.54	2,803	3.52	4,568	5.74	14,571	18.31	8,085	10.16	8,355	10.50	23,261	29.23	79,579	42.76
Kentucky	17,570	22.22	2,761	3.49	4,961	6.27	9,050	11.44	4,291	5.43	15,536	19.64	24,918	31.51	79,087	28.81
Louisiana	13,270	10.04	3,121	2.36	10,748	8.13	18,379	13.90	8,434	6.38	20,699	15.66	57,535	43.53	132,186	52.46
Maine	8,886	19.83	2,154	4.81	3,470	7.74	8,977	20.03	2,162	4.82	3,707	8.27	15,459	34.50	44,815	51.15
Maryland	15,909	18.59	4,426	5.17	8,090	9.45	7,158	8.37	4,021	4.70	9,382	10.96	36,586	42.76	85,572	39.13
Massachusetts	16,731	7.17	9,850	4.22	20,644	8.85	47,737	20.46	3,429	1.47	7,915	3.39	127,007	54.44	233,313	50.83
Michigan	51,152	14.69	12,004	3.45	25,203	7.24	56,119	16.11	18,399	5.28	67,020	19.24	118,408	33.99	348,305	57.43
Minnesota	19,744	15.08	4,558	3.48	9,638	7.36	21,805	16.66	11,816	9.03	20,114	15.37	43,218	33.02	130,893	46.39
Mississippi	14,184	21.98	1,527	2.37	4,501	6.98	7,514	11.64	3,854	5.97	10,985	17.02	21,968	34.04	64,533	30.74
Missouri	11,599	8.86	4,195	3.20	6,809	5.20	43,367	33.11	5,960	4.55	16,689	12.74	42,360	32.34	130,979	34.68
Montana	7,418	25.57	1,156	3.99	1,629	5.61	6,220	21.44	1,944	6.70	1,809	6.23	8,839	30.46	29,015	60.64
Nebraska	14,568	32.49	2,138	4.77	3,651	8.14	11,842	26.41	4,807	10.72	412	0.92	7,424	16.55	44,842	35.15
Nevada	2,709	30.90	344	3.92	414	4.72	1,037	11.83	623	7.11	547	6.24	3,093	35.28	8,767	64.74
New Hampshire	5,209	18.57	1,114	3.97	2,232	7.96	3,837	13.68	1,552	5.53	706	2.52	13,398	47.77	28,048	54.28
New Jersey	21,496	9.00	10,478	4.38	14,195	5.94	14,646	6.13	4,449	1.86	25,858	10.82	147,832	61.87	238,954	55.52
New Mexico	7,566	21.15	1,139	3.18	1,573	4.40	4,552	12.72	2,682	7.50	9,123	25.50	9,142	25.55	35,777	67.63

TABLE 15.—GENERAL EXPENDITURES BY STATE GOVERNMENTS FOR 1946—Continued

(All amounts are in thousands except column 17)

State	For highways		Safety and correction		Health and hospitals		Welfare		For schools				Other expense		Total amount	Total amount per capita
									State institutions		Public elementary and secondary					
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
New York	49,683	6.72	32,273	4.36	66,269	8.96	73,469	9.93	13,183	1.78	126,448	17.10	378,301	51.15	739,626	53.82
North Carolina	26,961	18.88	3,424	2.40	9,884	6.92	7,569	5.30	7,167	5.02	47,227	33.08	40,552	28.40	142,784	39.22
North Dakota	6,098	24.53	1,091	4.39	2,030	8.16	4,795	19.29	2,870	11.54	2,351	9.46	5,627	22.63	24,862	46.29
Ohio	67,577	20.35	10,350	3.12	14,271	4.30	58,160	17.52	10,966	3.30	55,420	16.69	115,287	34.72	332,031	44.17
Oklahoma	26,238	21.11	2,813	2.26	6,349	5.11	45,402	36.52	6,947	5.59	21,167	17.03	15,387	12.38	124,303	55.87
Oregon	13,495	17.65	2,618	3.42	3,866	5.06	15,397	20.13	5,678	7.42	10,338	13.52	25,084	32.80	76,476	52.65
Pennsylvania	57,243	13.77	17,697	4.26	34,041	8.19	71,443	17.18	14,509	3.49	61,715	14.84	159,144	38.27	415,792	41.48
Rhode Island	3,271	8.16	1,978	4.93	3,150	7.85	6,586	16.42	1,549	3.86	726	1.81	22,853	56.97	40,113	53.84
South Carolina	17,086	20.28	2,284	2.71	5,187	6.16	7,421	8.81	4,317	5.13	19,170	22.76	28,762	34.15	84,227	44.12
South Dakota	5,789	27.88	968	4.66	1,517	7.31	5,192	25.00	1,877	9.04	545	2.62	4,879	23.49	20,767	37.92
Tennessee	21,585	22.02	2,535	2.58	4,783	4.88	13,330	13.60	4,673	4.77	13,386	13.65	37,744	38.50	98,036	32.70
Texas	48,895	21.13	5,586	2.42	11,749	5.08	53,712	23.21	15,164	6.55	53,137	22.96	43,150	18.65	231,393	33.25
Utah	5,894	14.67	1,241	3.09	1,815	4.52	9,620	23.94	3,689	9.18	7,374	18.35	10,547	26.25	40,180	63.09
Vermont	4,069	21.88	805	4.33	1,458	7.84	2,216	11.91	886	4.76	1,378	7.41	7,787	41.87	18,599	52.69
Virginia	31,069	27.18	4,143	3.62	10,925	9.56	5,210	4.56	10,477	9.16	18,366	16.06	34,138	29.86	114,328	38.29
Washington	21,302	11.44	4,552	2.44	5,920	3.18	54,799	29.43	7,609	4.09	3,261[a]	1.75	88,764	47.67	186,207	82.61
West Virginia	19,556	21.90	2,806	3.14	4,539	5.08	8,001	8.96	3,856	4.32	22,113	24.76	28,437	31.84	89,308	49.42
Wisconsin	22,798	14.88	4,680	3.05	7,118	4.65	17,026	11.12	11,209	7.32	15,159	9.90	75,175	49.08	153,165	48.35
Wyoming	2,804	23.25	506	4.20	799	6.62	1,612	13.37	962	7.98	1,885	15.63	3,491	28.95	12,059	45.87

Source: U. S. Department of Commerce, Bureau of the Census. *Summary of State Government Finances in 1946.* State Finances: 1946, Vol. 3, Statistical Compendium. Washington, D. C.: the Bureau, May 1947. 12 p. (Planographed) [a] Exclusive of $31,859 thousand aid paid to schools from public land trust funds.

District of Columbia: The source material for this table did not include information for the District of Columbia.

percent in the state of Colorado. The proportions of state government expenditures which are devoted to public elementary and secondary education are shown for all states in Figure X. For the nation, the average percent used for public education, outside of state institutions, was 14.6 percent. At the extremities were Delaware which expended 33.6 percent of the state governments total expenditures for education and Iowa which used only 0.8 percent of the state budget for public education for the fiscal year ended in 1946. These high and low percents of state expenditures for various purposes are summarized in Table 16.

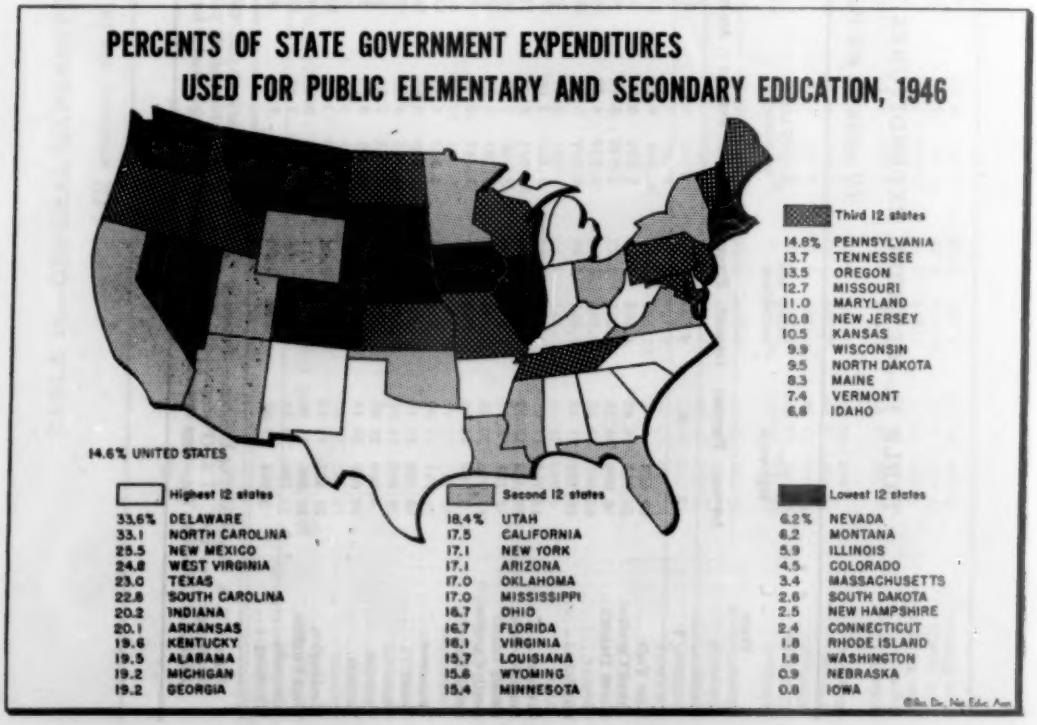
The figures in Table 16 indicate that practices among the states are reasonably consistent, varying between narrow limits, on expenditures for highways, safety and correction, health and hospitals, welfare, and on total expenditures per capita, whereas there is a wide divergence of practice with regard to the proportion of the state expenditures devoted to public education. The percent expended for education in the state using the greatest proportion is forty-two times the proportion for the state using the lowest percent of state government expenditures for education. This ratio is greater than any other ratio in Table 16 and indicates more varied practices in the use of state money for public schools than for other purposes.

TABLE 16.—PROPORTIONS OF STATE GOVERNMENT EXPENDITURES FOR VARIOUS PURPOSES, 1946

Purposes	U. S. average	Lowest for any state	Highest for any state	Ratio of highest to lowest
1	2	3	4	5
Highways	15.2%	6.7%	32.5%	4.9
Safety and correction	3.7	1.6	5.7	3.6
Health and hospitals	6.7	3.2	10.8	3.4
Welfare	16.5	4.6	40.9	8.9
Public education	14.6	0.8	33.6	42.0
Total per capita	$46.04	$28.81	$82.61	2.9

Wide variation among the states in the use of state funds for education shows that some have clung very strongly to local support for schools while others have arranged for large measures of state assistance. This differs from the situation for highways, safety, health, and welfare in which areas there has been more unanimous willingness to allow the state to bear the financial burdens and assume the major responsibilities.

FIGURE X



VI. State Tax Collections

State governments levy taxes of many kinds. Some of the taxes are also used by the federal and local governments. This causes duplication of administrative expenses and leads to much confusion for the taxpayer. State taxes most frequently mentioned include taxes on incomes, sales, motor vehicles, alcoholic beverages, tobacco, general property, inheritance, and on payrolls for social security. Except for the general property and death taxes, state levies are closely associated with business activity. They were very productive during the years of wartime prosperity and they continue to produce high yields in the postwar inflationary period.

The tax on payrolls appears to differ somewhat from a true tax because the proceeds are used for unemployment compensation and for social security. It is quite substantial in the amount of revenue produced, reaching 14.3 percent of the total state tax collections for the fiscal year ended in 1947. However, funds collected are not available for the general operation of state governments.

Amounts of state taxes collected from the more productive sources for the fiscal year ended in 1947 are listed in Table 17. Percents from various sources and the total amounts per capita in the several states are also given.

Sources of State Tax Collections

The tax collections of state governments differ widely in the rates at which they are levied as well as in the combinations used. References are made here only to those which are most common or most productive.

All states derive some tax money from alcoholic beverages. In Kansas, only 1.3 percent of the state tax revenues is obtained from this source while in South Carolina the corresponding proportion is 18.8 percent. The twelve states which obtain the largest proportions of state tax revenues from alcoholic beverages are east of the Mississippi River with the exceptions of South Dakota and Montana. They extend from Vermont to Florida. For the nation, 7.1 percent of all state tax collections came from alcoholic beverages, as indicated in column 3 of Table 17.

Thirteen states had no taxes on corporate or individual incomes for the fiscal year ended in 1947. Among those having the tax, Rhode Island and South Dakota obtained only 0.7 percent of their total state tax revenues from this source while Oregon realized 45.4 percent from this one source. In terms of the proportion of the state tax revenues derived from this source, Oregon's tax was about sixty-five times as productive as the similar tax in Rhode Island. Approximately 13 percent of the total state tax collections in the nation came from the tax on corporate and individual incomes.

The income tax is important to some of the states and it has also become the most important tax of the federal government. Overlapping of this kind is usually objectionable, but in this case, since state income tax laws are quite similar to the federal law, with much lower rates, the administration has not been difficult. Productiveness of the income tax for both federal and state governments indicates that it is probably too important to be released by either, and that more states may be expected to turn to it as an essential feature of the state finance system.

All states receive tax revenues from motor vehicles. Payments for licenses and the tax on motor fuels are most productive. Compared to the other state taxes, practice in this area is relatively uniform and the range from high to low proportions of state tax revenues obtained from motor vehicles is relatively narrow. Massachusetts derived 13.9 percent of its state taxes from motor vehicles while Nebraska collected 51.9 percent. The highest percent was only 3.7 times the lowest. Motor vehicles provide 24.6 percent of the total state tax collections of the nation. These facts are represented in Figure XI.

Twenty-four states reported a general sales tax in 1947. Among these Delaware obtained only 1.2 percent of the total state tax revenues from this source while the state of West Virginia secured 53.1 percent of its revenue from the tax on sales. State governments derived an average of 17.4 percent of their tax collections from the sales tax for the fiscal year ended in 1947, as shown in column 11 of Table 17. More and more states in recent years have adopted the general sales tax as a part of the state finance system.

The state tax on tobacco products is relatively unproductive, yielding an average of

TABLE 17.—STATE TAX COLLECTIONS BY SOURCES, 1947

(All amounts are in thousands except column 17)

State	Alcoholic beverages (sales and licenses)		Individual and corporation income		Motor vehicle and fuels (sales and licenses)		(Payroll) Unemployment compensation		General sales, use or gross receipts		Tobacco products (sales only)		Other sources		1947 total state tax collections	Total state tax collections per capita
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
United States	$481,573	7.1%	$878,609	13.0%	$1,664,745	24.6%	$969,227	14.3%	$1,178,849	17.4%	$244,767	3.6%	$1,348,607	20.0%	$6,766,377	$48.66
Alabama	1,505	1.7	7,258	8.2	27,628[a]	31.4	5,921	6.7	22,304	25.3	6,700	7.6	16,785[a]	19.1	88,101[a]	31.38
Arizona	1,888	4.7	5,118	12.6	9,914	24.4	3,476	8.6	13,494	33.2	1,577	3.9	5,127	12.6	40,594	65.18
Arkansas	5,818	8.1	5,457	7.6	23,238	32.5	5,357	7.5	17,190	24.0	5,555	7.8	8,990	12.5	71,605	37.99
California	28,804	4.1	110,372	15.8	98,759	14.1	116,586	16.7	241,373	34.5	0	0.0	103,138	14.8	699,032	73.19
Colorado	4,638	7.0	8,563	12.9	16,823	25.4	5,656	8.5	20,993	31.6	0	0.0	9,701	14.6	66,374	58.35
Connecticut	8,382	9.1	8,970	9.7	20,672	22.4	29,544	31.9	0	0.0	6,571	7.1	18,280[a]	19.8	92,419[a]	47.07
Delaware	1,193	7.8	1,755	11.5	3,829	25.1	1,235	8.1	178[b]	1.2	0	0.0	7,065	46.3	15,255	53.24
Dist. of Columbia	.....	....	.....	....	.....	....	.....	....	.....	....	.....	....	.....	....	.....	.....
Florida	21,422	15.9	0	0.0	55,030	40.8	12,617	9.4	0	0.0	11,351	8.4	34,446[a]	25.5	134,866[a]	58.38
Georgia	18,018	16.0	21,746	19.4	38,288	34.1	13,151	11.7	0	0.0	8,629	7.7	12,435	11.1	112,267	35.89
Idaho	549	2.0	6,669	23.9	10,902	39.1	3,435	12.3	0	0.0	996	3.6	5,347	19.1	27,898	59.07
Illinois	25,050	6.9	0	0.0	75,165	20.8	43,043	11.9	142,514	39.4	20,913	5.8	54,879	15.2	361,564	45.04
Indiana	16,108	10.7	0	0.0	43,727	29.1	14,006	9.3	53,919	35.9	0	0.0	22,545[a]	15.0	150,305[a]	39.90
Iowa	1,629	1.4	12,186	10.5	40,679	35.1	8,390	7.2	40,603	35.0	4,212	3.6	8,403	7.2	116,102	45.65
Kansas	1,083	1.3	9,252	11.3	25,607	31.3	6,470	7.9	28,808	35.2	2,843	3.5	7,740	9.5	81,803	43.95
Kentucky	12,191	12.9	12,260	13.0	26,949	28.6	11,540	12.3	0	0.0	4,829	5.1	26,443	28.1	94,212	34.31
Louisiana	7,740	5.6	13,037	9.4	32,229	23.2	10,473	7.5	16,734	12.0	11,551	8.3	47,231[a]	34.0	138,995[a]	55.17
Maine	2,563	7.3	0	0.0	12,432	35.2	6,421	18.2	0	0.0	2,173	6.2	11,685	33.1	35,274	40.26
Maryland	6,742	8.6	14,838	18.8	22,056	28.0	12,549	15.9	0	0.0	0	0.0	22,626[a]	28.7	78,811[a]	36.04
Massachusetts	14,555	6.6	50,317	22.7	30,693	13.9	28,084	12.7	0	0.0	20,448	9.2	77,268	34.9	221,365	48.23
Michigan	20,552	6.1	0	0.0	69,385	20.6	43,626	13.0	160,567	47.7	0	0.0	42,177	12.6	336,307	55.45
Minnesota	7,890	5.9	32,190	24.0	39,040	29.1	15,766	11.7	0	0.0	205	0.1	39,246	29.2	134,337	47.61
Mississippi	2,029[a]	2.6	8,614	11.0	23,260[a]	29.8	7,348	9.4	20,434	26.1	6,103	7.8	10,356[a]	13.3	78,144[a]	37.22
Missouri	7,318	5.2	10,659	7.6	31,424	22.4	18,320	13.0	58,227	41.5	0	0.0	14,445[a]	10.3	140,393[a]	37.18
Montana	2,739	11.8	3,598	15.5	7,983	34.3	4,161	17.9	0	0.0	0	0.0	4,778	20.5	23,259	48.61
Nebraska	2,887	7.7	0	0.0	19,560	51.9	3,158	8.4	0	0.0	0	0.0	12,081[a]	32.0	37,686[a]	29.54
Nevada	542	6.5	0	0.0	3,480	41.9	1,726	20.8	0	0.0	0	0.0	2,558[a]	30.8	8,306[a]	61.34
New Hampshire	1,197	5.5	673	3.1	7,443	34.1	3,636	16.7	0	0.0	1,901	8.7	6,948	31.9	21,798	42.18
New Jersey	13,807	5.7	0	0.0	52,562	21.8	78,750	32.6	0	0.0	0	0.0	96,330[a]	39.9	241,449[a]	56.10
New Mexico	1,426	4.0	1,615	4.6	10,400	29.4	2,715	7.7	12,041	34.1	1,135	3.2	5,992	17.0	35,324	66.78

TABLE 17.—STATE TAX COLLECTIONS BY SOURCES, 1947—Continued

(All amounts are in thousands except column 17)

State	Alcoholic beverages (sales and licenses)		Individual and corporation income		Motor vehicle and fuels (sales and licenses)		(Payroll) Unemployment compensation		General sales, use or gross receipts		Tobacco products (sales only)		Other sources		1947 total state tax collections	Total state tax collections per capita
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
New York	76,481	9.3	256,491	31.3	131,138	16.0	169,915	20.8	0	0.0	32,935	4.0	151,818	18.6	818,778	59.58
North Carolina	7,901	4.1	54,491	28.2	53,339	27.6	16,674	8.6	35,482	18.3	0	0.0	25,662	13.2	193,549	53.16
North Dakota	2,396[a]	8.8	3,271	12.0	7,380	27.2	984	3.6	8,591	31.6	1,397	5.1	3,170[a]	11.7	27,189[a]	50.62
Ohio	35,553	9.9	0	0.0	93,370	25.9	52,578	14.6	104,245	29.0	15,496	4.3	58,583	16.3	359,825	47.87
Oklahoma	4,830	3.9	14,606	11.7	38,757	31.2	5,406	4.3	29,901	24.1	9,013	7.3	21,800[a]	17.5	124,313[a]	55.87
Oregon	1,397	1.6	39,894	45.4	25,871	29.4	11,998	13.6	0	0.0	0	0.0	8,804[a]	10.0	87,964[a]	60.56
Pennsylvania	35,221	9.3	50,854	13.4	112,823	29.8	73,955	19.5	0	0.0	20,988	5.5	85,056	22.5	378,897	37.80
Rhode Island	1,800	4.3	303	0.7	7,394	17.5	13,892	32.8	0	0.0	1,968	4.7	16,951	40.0	42,308	56.79
South Carolina	15,010	18.8	20,282	25.3	22,409	28.0	6,002	7.5	0	0.0	5,240	6.6	11,073[a]	13.8	80,016[a]	41.91
South Dakota	3,232	12.5	194[b]	0.7	7,567[a]	29.3	784	3.0	7,988	30.9	1,427	5.5	4,680[a]	18.1	25,872[a]	47.24
Tennessee	6,262	6.6	6,368	6.8	41,547	44.0	15,506	16.4	0	0.0	7,649	8.1	17,072[a]	18.1	94,404[a]	31.49
Texas	16,910	7.0	0	0.0	85,759	35.2	15,183	6.2	0	0.0	18,649	7.7	106,940	43.9	243,441	34.98
Utah	815	2.2	4,685	12.9	7,838	21.6	6,044	16.6	11,162	30.7	794	2.2	5,021	13.8	36,359	57.09
Vermont	2,662	15.7	1,930	11.4	6,307	37.3	2,141	12.7	0	0.0	922	5.5	2,946	17.4	16,908	47.90
Virginia	6,074	5.7	19,656	18.5	41,343	39.0	10,258	9.7	0	0.0	0	0.0	28,760	27.1	106,091	35.53
Washington	14,767	7.8	0	0.0	31,344	16.5	28,892	15.3	83,997	44.3	4,668	2.5	25,794	13.6	189,462	84.05
West Virginia	1,494	1.8	0	0.0	19,478	23.4	10,267	12.3	44,210	53.1	0	0.0	7,783[a]	9.4	83,232[a]	46.06
Wisconsin	7,916	4.9	60,437	37.5	46,979	29.1	10,421	6.5	0	0.0	5,929	3.7	29,568[a]	18.3	161,250[a]	50.90
Wyoming	587	4.6	0	0.0	4,945	39.0	1,167	9.2	3,894	30.7	0	0.0	2,081	16.5	12,674	48.21

Source: U. S. Department of Commerce, Bureau of the Census. *State Tax Collections in 1947.* G-SF47-No. 4. Washington, D. C.: the Bureau, August 1947. 10 p. (Planographed)

[a] Partly estimated by the NEA Research Division.

[b] Back taxes.

District of Columbia: The source material for this table did not include information for the District of Columbia.

only 3.6 percent of the state tax collections of the nation, as shown in column 13 of Table 17. It is an example of a tax that can be more efficiently administered by the federal government. For the states, the tax on tobacco products is difficult and expensive to administer because of interstate problems, but the federal government, by taxing the manufacturers, finds the cost of administration much lower than for other federal taxes.

In view of the expense of state administration and the low productivity of the tax on tobacco products, it appears that the states may reasonably yield to the federal government in exchange for some type of tax which the federal government would thereafter regard as exclusively for the states. Mutual agreements such as the one suggested here could greatly simplify the taxes levied by federal, state, and local governments. They would eliminate duplications in the costs of collection and administration. They would also reduce complaints which come from impressions of double taxation.

Facts about the relative productiveness and the extent of usage of the more important sources of state revenue are briefly summarized in Table 18.

TABLE 18.—PROPORTIONS OF STATE TAX COLLECTIONS FROM CERTAIN SOURCES, 1947

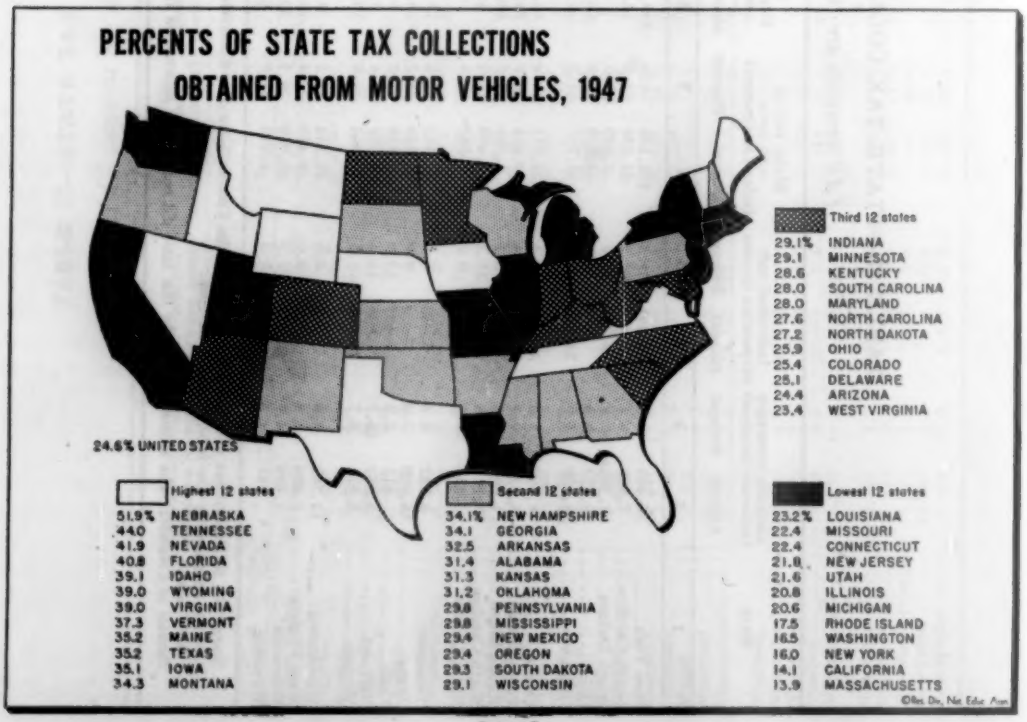
Sources	Number of states using the tax	Percents of total state tax collections			Ratio of highest to lowest
		U. S. average	Lowest for any state	Highest for any state	
1	2	3	4	5	6
Alcoholic beverages	48	7.1%	1.3%	18.8%	14.5
Incomes	35	13.0	0.7*	45.4	64.9
Motor vehicles	48	24.6	13.9	51.9	3.7
Unemployment compensation	48	14.3	3.0	32.8	10.9
General sales	24	17.4	1.2*	53.1	44.3
Tobacco	32	3.6	0.1*	9.2	92.0
All sources per capita	..	$48.66	$29.54	$84.05	2.8

* Lowest having this type of state tax.

Variability of State Tax Collections

For the fiscal year ended in 1947 the total amount of state taxes collected varied from $29.54 per capita for Nebraska to $84.05 for the state of Washington. The largest was about 2.8 times the smallest and the average for the nation was $48.66 per person. Except for New York and Florida, the eleven states

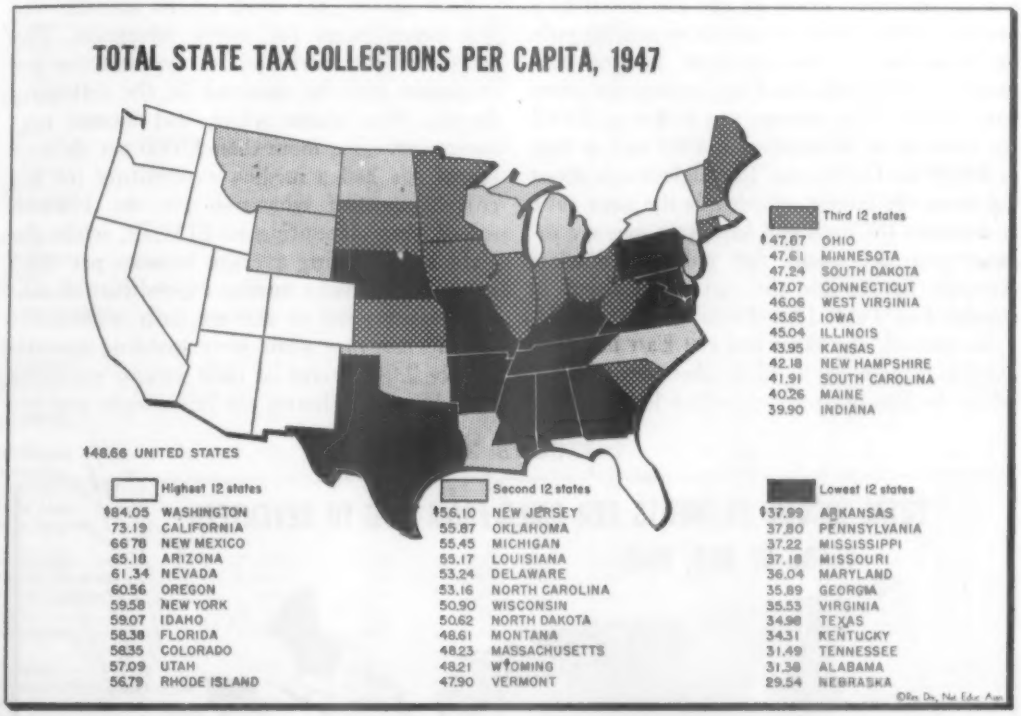
FIGURE XI



having highest amounts per capita were in the West. The twelve states having lowest collections of state taxes per capita were in the South, except for Nebraska and Pennsylvania. Tax collections per capita are given for all states in Figure XII, and in column 17 of Table 17.

As with expenditures by state governments, the tax collections are less variable among the states than are tax revenues for public education. School tax revenues for the 1943-44 school year ranged from $32.53 to $155.87 per child from five to seventeen, inclusive (Table 9). The highest was 4.8 times the lowest. Current expenditures for public education for the 1944-45 school year ranged from $44.80 to $198.33 per pupil of average daily attendance (Table 3). Here the highest was 4.4 times the lowest. Both of these ranges for school finance indicate a wider variation between high and low than is true with regard to either state government expenditures (2.9) or state tax collections (2.8).

FIGURE XII



FOR EVEN WHEN the states have done all they can, not every child in America can have a free, adequate education. Some of the states, and generally those with the most children, simply do not have the income to provide a minimum American education. . . .

The Federal Government must step in. The problem of poorly educated Americans is the whole country's problem. . . .

How fast Congress moves to the goal depends upon the people back home. We in Washington cannot move faster than the will of the people decrees. . . . Hill, Lister. *Congressional Record,* March 24, 1947.

VII. Ability and Effort to Finance Education

Total income payments to individuals, as defined by the United States Department of Commerce, are considered by many to be the best single measure of financial ability to support governmental services. They are used here to estimate the basic ability of a state to finance public education. It is recognized, of course, that the state tax systems vary in their impact upon the economic strength of their citizens.

Average income payments per child from five to seventeen years of age are taken as a measure of the ability of a state to provide public education for the children. Income payments per child of school age among the states vary widely. The average was as low as $2067 for the state of Mississippi in 1945 and as high as $9009 for California. The highest was about 4.4 times the lowest, which was the same ratio as between the high and low state average expenditures per pupil for public education. Average figures for the states are listed in column 4 of Table 19 and also in Figure XIII.

In general, the West and the East had high average incomes per child of school age in 1945, while the Southeastern states had low averages of total income payments. These low averages for the South are due to low income and also to the larger proportions of the population in the five to seventeen age group. This combination of low financial ability and higher birth rates in some areas contrasted to low birth rates and greater financial abilities in other regions is largely responsible for the extremely wide variation in the educational services provided in various parts of the nation.

Low income per child results in relatively low expenditures for public education. The extent of the variation in expenditures for education may be observed in the following figures. Nine states which had income payments averaging more than $7000 per child of school age had a median expenditure for the current cost of education for the 1944-45 school year amounting to $159.78, while the eight states having average incomes per child below $3000 had a median expenditure of only $67.04 per pupil of average daily attendance. The former nine states were spending approximately 2.04 percent of their income payments for education whereas the latter eight and less

FIGURE XIII

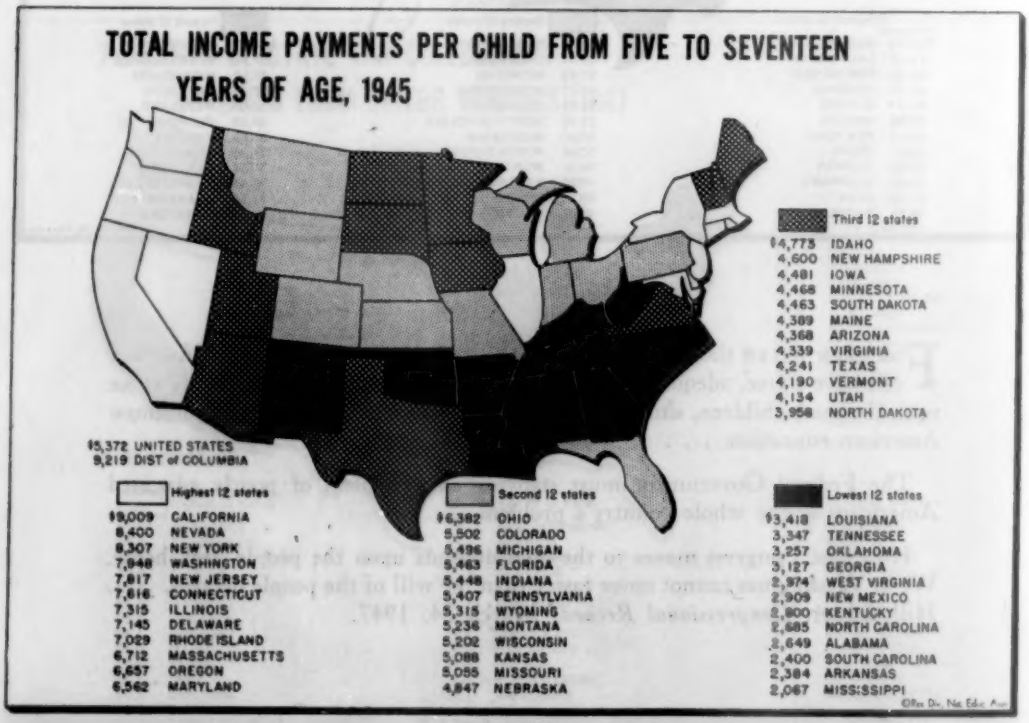


TABLE 19.—FINANCIAL ABILITY AND EFFORT OF STATES TO SUPPORT PUBLIC EDUCATION

State	1945 total income payments (millions)	1945 income payments per capita	Income payments per child from five to seventeen	Percent 1944-45 current cost of education is of total income payments	1945 total state tax revenues (thousands)	Percent 1944-45 current cost of education is of total state tax revenues	Percent of 1940 population classified as urban
1	2	3	4	5	6	7	8
United States	$155,201	$1,177	$5,372	1.59%	$5,476,459	45.0%	56.5%
Alabama	2,021	747	2,649	1.49	74,883	40.2	30.2
Arizona	594	1,026	4,368	1.96	25,846	45.1	34.8
Arkansas	1,218	659	2,384	1.56	49,362	38.5	22.2
California	13,649	1,503	9,009	1.35	566,219	32.5	71.0
Colorado	1,271	1,185	5,502	1.74	47,234	46.7	52.6
Connecticut	2,635	1,468	7,616	1.36	83,902	42.6	67.8
Delaware	393	1,429	7,145	1.23	13,819	34.9	52.3
*District of Columbia	1,263[a]	1,377	9,219	.99	.....	....	100.0
Florida	2,420	1,049	5,463	1.26	75,890	40.2	55.1
Georgia	2,445	813	3,127	1.45	76,141	46.6	34.4
Idaho	525	1,112	4,773	1.99	17,240	60.6	33.7
Illinois	10,695	1,427	7,315	1.51	297,349	54.3	73.6
Indiana	4,102	1,168	5,448	1.71	133,236	52.7	55.1
Iowa	2,375	996	4,481	2.03	78,698	61.2	42.7
Kansas	1,908	1,076	5,088	1.86	58,032	61.3	41.9
Kentucky	1,957	751	2,800	1.72	65,254	51.5	29.8
Louisiana	1,986	832	3,418	1.76	119,857	29.2	41.5
Maine	847	1,048	4,389	1.52	30,176	42.6	40.5
Maryland	2,664[a]	1,303	6,562	1.07	71,175	40.1	59.3
Massachusetts	5,631	1,340	6,712	1.52	164,634	52.1	89.4
Michigan	6,799	1,218	5,496	1.62	241,717	45.4	65.7
Minnesota	2,614	995	4,468	2.18	110,786	51.5	49.8
Mississippi	1,205	570	2,067	1.67	60,648	33.1	19.8
Missouri	3,776	1,063	5,055	1.49	112,977	49.9	51.8
Montana	555	1,228	5,236	2.32	19,981	64.4	37.8
Nebraska	1,333	1,086	4,847	1.92	27,895	91.6	39.1
Nevada	210	1,511	8,400	1.43	6,260	47.8	39.3
New Hampshire	460	977	4,600	1.65	15,138	50.0	57.6
New Jersey	5,933[a]	1,516	7,817	1.78	174,763	60.5	81.6
New Mexico	448	850	2,909	2.53	24,167	46.9	33.2
New York	20,295[a]	1,588	8,307	1.50	839,116	36.3	82.8
North Carolina	2,621	749	2,685	1.88	131,034	37.5	27.3
North Dakota	566	1,097	3,958	2.36	19,457	68.7	20.6
Ohio	9,114	1,329	6,382	1.53	292,567	47.6	66.8
Oklahoma	1,801	849	3,257	2.04	85,282	43.2	37.6
Oregon	1,631	1,231	6,657	1.56	53,997	47.2	48.8
Pennsylvania	11,376	1,220	5,407	1.63	332,826	55.7	66.5
Rhode Island	956	1,333	7,029	1.25	34,819	34.4	91.6
South Carolina	1,303	686	2,400	1.81	53,506	44.1	24.5
South Dakota	598	1,112	4,463	2.36	18,585	75.9	24.6
Tennessee	2,443	866	3,347	1.45	70,255	50.6	35.2
Texas	6,527	975	4,241	1.59	199,571	52.0	45.4
Utah	649	1,073	4,134	2.27	27,495	53.5	55.5
Vermont	331	1,009	4,190	1.76	12,813	45.5	34.3
Virginia	2,829[a]	971	4,339	1.38	75,483	51.7	35.3
Washington	3,052	1,406	7,948	1.53	153,987	30.4	53.1
West Virginia	1,472	869	2,974	2.30	64,712	52.3	28.1
Wisconsin	3,418	1,159	5,202	1.77	158,852	38.1	53.5
Wyoming	287	1,153	5,315	2.37	8,823	77.0	37.3

Source: Columns 2 and 3 from: U. S. Department of Commerce, Bureau of Foreign and Domestic Commerce. *Survey of Current Business.* August 1947. p. 22-23.

[a] Adjusted to represent income payments on a "state of residence" basis rather than on a "state of recipients' employment" as given in original report.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

FIGURE XIV

Relationship between amounts expended per pupil of average daily attendance and average income payments per child from five to seventeen years of age, 1944–45

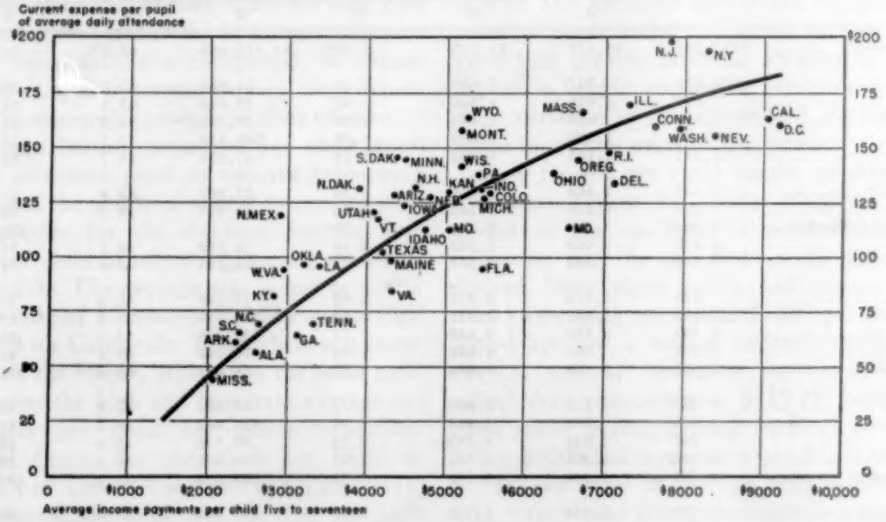
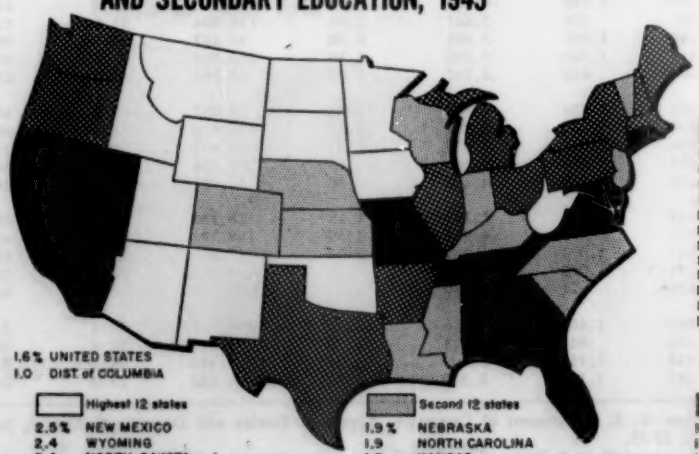


FIGURE XV

PERCENT OF TOTAL INCOME PAYMENTS EXPENDED FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, 1945



1.6% UNITED STATES
1.0 DIST. of COLUMBIA

Highest 12 states	
2.5%	NEW MEXICO
2.4	WYOMING
2.4	NORTH DAKOTA
2.4	SOUTH DAKOTA
2.3	MONTANA
2.3	WEST VIRGINIA
2.3	UTAH
2.2	MINNESOTA
2.0	OKLAHOMA
2.0	IOWA
2.0	IDAHO
2.0	ARIZONA

Second 12 states	
1.9%	NEBRASKA
1.9	NORTH CAROLINA
1.9	KANSAS
1.8	SOUTH CAROLINA
1.8	NEW JERSEY
1.8	WISCONSIN
1.8	LOUISIANA
1.8	VERMONT
1.7	COLORADO
1.7	KENTUCKY
1.7	INDIANA
1.7	MISSISSIPPI

Third 12 states	
1.7%	NEW HAMPSHIRE
1.6	PENNSYLVANIA
1.6	MICHIGAN
1.6	TEXAS
1.6	OREGON
1.6	ARKANSAS
1.5	WASHINGTON
1.5	OHIO
1.5	MASSACHUSETTS
1.5	MAINE
1.5	ILLINOIS
1.5	NEW YORK

Lowest 12 states	
1.5%	MISSOURI
1.5	ALABAMA
1.5	TENNESSEE
1.5	GEORGIA
1.4	NEVADA
1.4	VIRGINIA
1.4	CONNECTICUT
1.4	CALIFORNIA
1.3	FLORIDA
1.3	RHODE ISLAND
1.2	DELAWARE
1.1	MARYLAND

able states were using 2.51 percent of their total income payments.

Relationships between current expenditures per pupil for education for the 1944-45 school year and the average of total income payments per child from five to seventeen inclusive are represented in Figure XIV. In general, a large average income produces a high expenditure for public education.

Percent of Total Income Payments Expended for Education

A comparison of the current cost of education for the 1944-45 school year with the total income payments for 1945 reveals percents listed in column 5 of Table 19. On the average, the nation expended 1.59 percent of total income payments for education. The percents for the states varied from 1.07 percent for Maryland to 2.53 percent for New Mexico, and most of them are approximately one-half of similar percents calculated prior to the war. Expenditures for public education have not kept pace with the rapidly increasing income payments to individuals noted for the war years.

Percents given in column 5 of Table 19 are also shown for all states in Figure XV. A comparison of the high and low percents of total income payments expended for education indicates that some states were making more than twice the effort made in other states to support education in 1945. In general, states of lowest financial abilities were making greater than an average effort. States which spent highest percents of total income payments for education were those having sparse populations where small schools and transportation expenses are unavoidable.

While it is true that larger amounts of money are expended for education in states having higher incomes, yet the percent of such incomes devoted to education gradually dimin-

TABLE 20.—RELATION BETWEEN STATE TAX COLLECTIONS AND TOTAL INCOME PAYMENTS, 1946

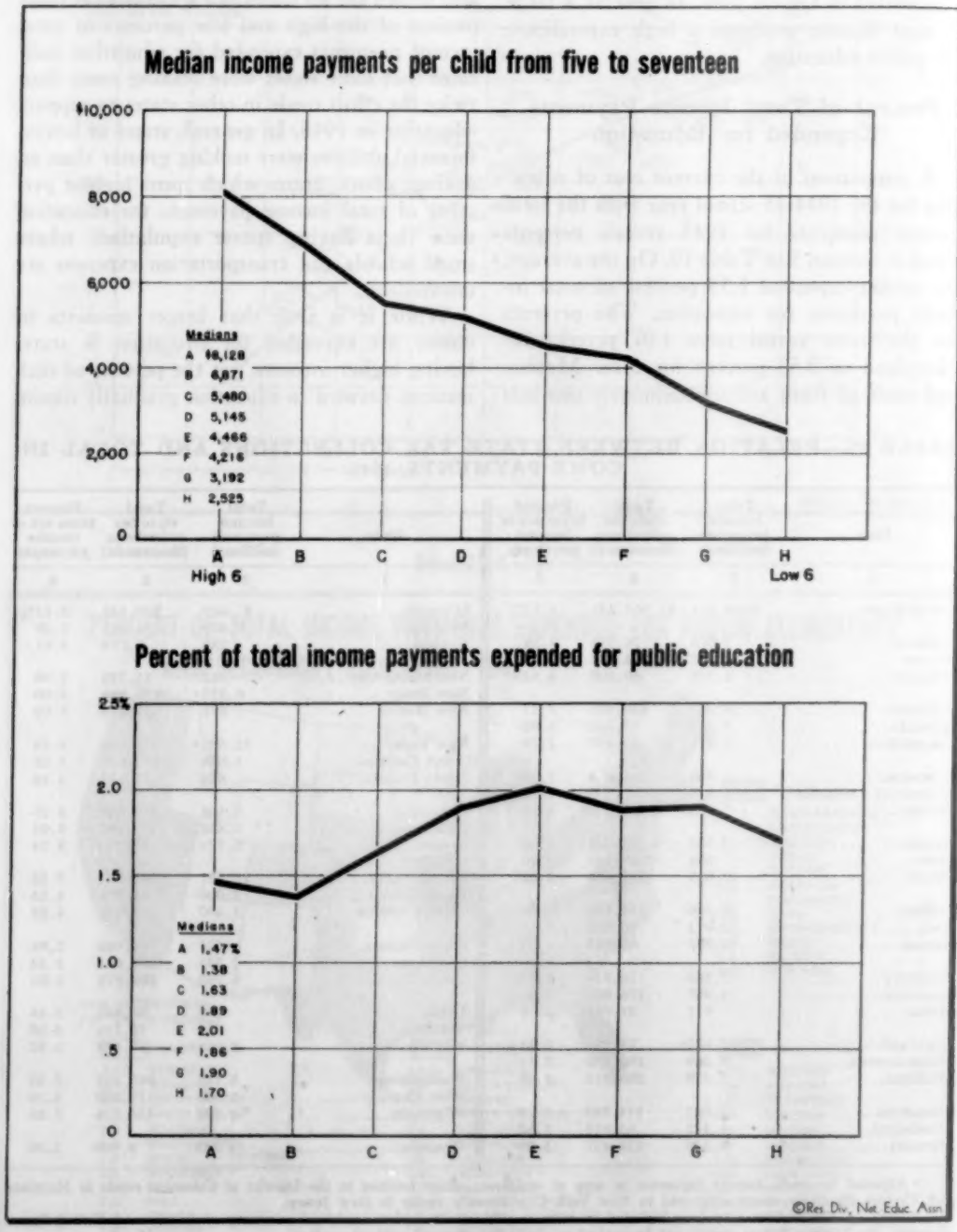
State	Total income payments (millions)	Total state tax collections (thousands)	Percent taxes are of income payments
1	2	3	4
United States	$169,373	$5,961,435	3.52%
Alabama	2,073	76,915	3.71
Arizona	627	34,451	5.49
Arkansas	1,328	60,100	4.53
California	14,879	620,403	4.17
Colorado	1,380	55,742	4.04
Connecticut	2,877	80,297	2.79
Delaware	430	16,019	3.73
[b]District of Columbia	1,378[a]	.....	....
Florida	2,372	110,897	4.68
Georgia	2,567	93,335	3.64
Idaho	588	21,767	3.70
Illinois	12,019	314,876	2.62
Indiana	4,386	134,156	3.06
Iowa	3,012	96,827	3.21
Kansas	1,992	66,345	3.33
Kentucky	2,163	76,519	3.54
Louisiana	1,982	126,082	6.36
Maine	917	31,751	3.46
Maryland	2,888[a]	73,433	2.54
Massachusetts	6,269	196,818	3.14
Michigan	7,379	293,373	3.98
Minnesota	3,082	114,582	3.72
Mississippi	1,182	65,816	5.57
Missouri	4,349	134,437	3.09
Montana	$ 669	$20,834	3.11%
Nebraska	1,489	34,315	2.30
Nevada	235	7,078	3.01
New Hampshire	543	15,758	2.90
New Jersey	6,555[a]	196,888	3.00
New Mexico	491	29,413	5.99
New York	22,501[a]	839,003	3.73
North Carolina	3,031	153,077	5.05
North Dakota	624	21,612	3.46
Ohio	9,808	319,009	3.25
Oklahoma	1,848	109,165	5.91
Oregon	1,729	55,990	3.24
Pennsylvania	12,437	321,273	2.58
Rhode Island	1,006	41,558	4.13
South Carolina	1,407	65,194	4.63
South Dakota	673	20,086	2.98
Tennessee	2,535	84,641	3.34
Texas	6,748	204,871	3.04
Utah	689	30,844	4.48
Vermont	383	15,114	3.95
Virginia	2,941[a]	87,483	2.97
Washington	3,118	165,315	5.30
West Virginia	1,656	71,290	4.30
Wisconsin	3,803	146,774	3.86
Wyoming	335	9,909	2.96

[a] Adjusted to credit income payments to area of residence. Many incomes in the District of Columbia reside in Maryland and Virginia. Similarly, many employed in New York City actually reside in New Jersey.

[b] Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

FIGURE XVI

RELATIONSHIP BETWEEN AVERAGE INCOME PAYMENTS PER CHILD FROM FIVE TO SEVENTEEN AND THE PERCENT OF TOTAL INCOME PAYMENTS EXPENDED FOR PUBLIC EDUCATION



ishes for states of higher average incomes. This relationship is not extreme nor continuous but it is present in moderate degree. Figure XVI is included to indicate the extent of the relationship. In the figure, the forty-eight states were arranged in order according to average income payments per child, as listed in Figure XIII. The states were then separated into eight groups of six states each and the groups identified with letters A to H.

This decrease in the percent of total income payments expended for public education, as average income is increased, is evidence of a short-sighted policy. Education itself has been proved to be of great significance, and even the motivating factor, in raising the industrial activity and economic wealth of a community or state. A reduction of the proportion budgeted for education, after it has created high financial ability, might impair the future welfare of the state. If any variation from the average of total income payments expended for education could be justified, it appears that states having high financial abilities might profitably, and without neglecting other public services, invest larger than average percents of total income payments in the program of education.

Expenditures for Education in Urban and Rural Areas

Proportions of the population classified as urban and rural have a close relationship to amounts expended for public education. In general, cities spend *larger amounts* for education but rural areas spend *larger proportions* of income for education. Percents of the population classified as urban at the time of the 1940 Census were considered in relation to the percents of total income payments expended for education in 1944-45.

For the nation, 56.5 percent of the population was residing in urban areas in 1940. By states, the percents ranged from 19.8 percent for Mississippi to 91.6 percent for Rhode Island. A comparison of the total income payments expended for public education, listed in Figure XV, and the percents of population classified as urban, given in column 8 of Table 19, shows that the rural states were using larger proportions of their income for schools.

State Tax Revenues and Total Income Payments

An estimate of the adequacy of state government tax levies in relation to total income may be obtained from a comparison of the total state tax collection with the total income payments as presented in Table 20. For the nation as a whole, 3.52 percent of the total income payments were gathered into state treasuries in the form of state taxes. The percents for the states ranged from 2.30 percent for Nebraska to 6.36 percent for the state of Louisiana. Percents for all the states are given in column 4 of Table 20.

Except for Washington, the ten states collecting more than 4.5 percent of total income payments in the form of state tax collections are in the South. These Southern and financially less able states make a greater effort for the support of public education and here it is noted that they also impose upon themselves a greater than average burden for the support of state government.

OUR PUBLIC SCHOOLS are democratic; they are basic to our way of life. To fulfil their position they must be improved and strengthened. This takes public funds. The benefits flow to the entire nation; thus it is logical that to some degree, federal funds should flow to the public schools where such money is vitally required.—*James B. Conant, President of Harvard University.*

VIII. Instructional Staffs and Enrolment in the Public Schools

The number of principals, supervisors, and teachers has declined since 1933-34, but the rate of reduction has not been as great as that for enrolment figures shown in Table 1. This difference in rate has resulted in a slight reduction in the number of pupils per teacher in the public schools.

Figures pertaining to numbers of principals, supervisors, teachers, and pupils in the public schools for the 1944-45 school year are presented in Table 21. The average number of enrolled pupils per teacher is given for all states in column 10. These numbers vary widely. South Dakota had an average of 15.9 enrolled pupils per teacher while Mississippi had 38.9 or 2.4 times as many children in the classroom as South Dakota in 1944-45. Averages for all states, arranged in order according to the number of enrolled pupils per teacher, are given in Figure XVII.

It is apparent from these averages that the teacher load must be unduly heavy in many states. Where averages for entire states are in excess of thirty enrolled pupils per teacher there are probably hundreds of classrooms that have forty or more children enrolled. Efficiency in the classrooms can be improved in states at both ends of the list either by consolidating and thereby eliminating very small classes or by employing more teachers where the number of pupils in classrooms is excessive.

The map in Figure XVII indicates that the highest averages of enrolled pupils per teacher are in the South and West. Of twelve states having low averages, three are rural states in New England and nine are sparsely settled states of the Montana-Kansas-Wisconsin triangle.

It is often suspected that larger numbers of pupils per teacher are found in the urban areas. Where pupils live in cities they can be gathered together into large class groups. This, however, is not supported by the facts as far as state averages are concerned. The relationship is not of high degree, probably because state averages tend to make less distinct the varying situations

FIGURE XVII

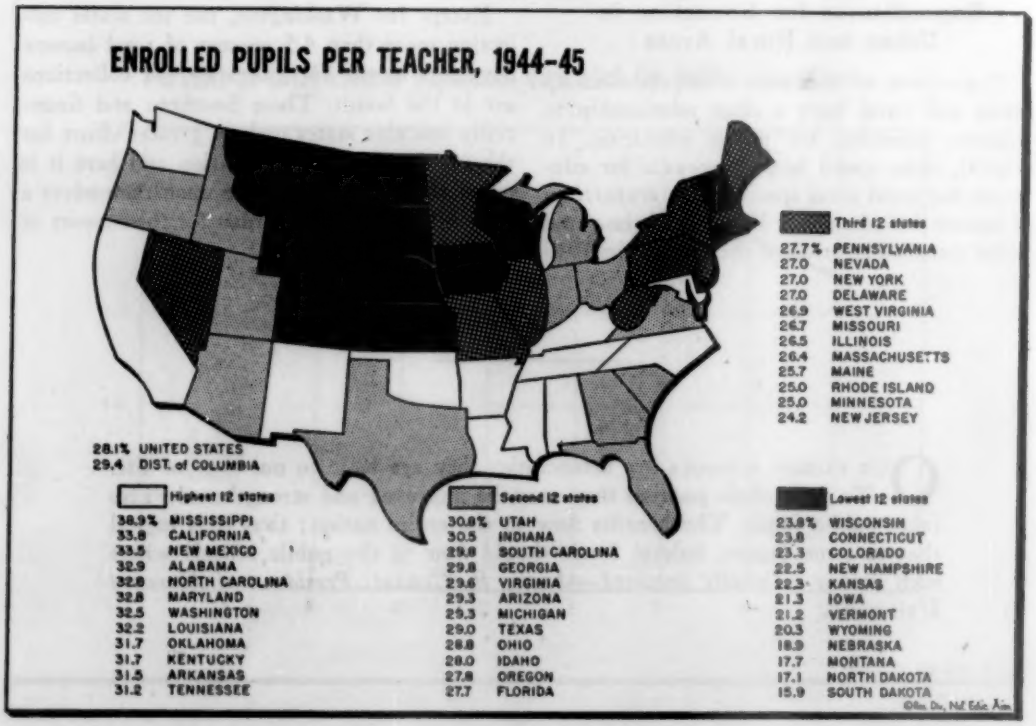


TABLE 21.—INSTRUCTIONAL STAFFS FOR THE PUBLIC SCHOOLS, 1944-45

State	Number of principals	Number of supervisors	Number of teachers					Total instructional staff	Enrolled pupils per teacher
			Men	Percent	Women	Percent	Total teachers		
1	2	3	4	5	6	7	8	9	10
United States	30,344	7,830	127,102	15.4%	699,271	84.6%	826,373	864,547	28.11
Alabama	445	116	2,006	10.3	17,460	89.7	19,466	20,027	32.86
Arizona	136	59	625	17.7	2,905	82.3	3,530	3,725	29.34
Arkansas	.....	.....	2,200	17.2	10,570	82.8	12,770	12,770	31.45
California	1,839	159	9,471	23.4	31,031	76.6	40,502	42,500[a]	33.78
Colorado	223	50	1,141	14.0	7,023	86.0	8,164	8,437	23.34
Connecticut	319	137	1,200	11.4	9,367	88.6	10,567	11,023	23.81
Delaware	42	31	238	15.0	1,348	85.0	1,586	1,659	26.97
*District of Columbia	156	30	385	12.3	2,749	87.7	3,134	3,320	29.39
Florida	522	108	1,085	8.3	11,979	91.7	13,064	13,694	27.68
Georgia	265	135	2,626	11.6	19,973	88.4	22,599	22,999	29.77
Idaho	148	13	663	17.2	3,198	82.8	3,861	4,022	28.03
Illinois	2,416	43	6,691[b]	15.5	36,588[b]	84.5	43,279	45,738	26.53
Indiana	1,433	286	4,547	21.6	16,471	78.4	21,018	22,737	30.54
Iowa	982	225	3,902	17.6	18,227	82.4	22,129	23,336	21.31
Kansas	1,559	16	1,510	9.9	13,671	90.1	15,181	16,756	22.25
Kentucky	1,139	77	2,202	13.2	14,483	86.8	16,685	17,901	31.66
Louisiana	558	134	1,684	12.6	11,728	87.4	13,412	14,104	32.17
Maine	66	.....	747	12.9	5,033	87.1	5,780	5,846	25.67
Maryland	284	126	1,155	13.2	7,604	86.8	8,759	9,169	32.82
Massachusetts	869	529	3,919	17.4	18,545	82.6	22,464	23,862	26.36
Michigan	1,287	329	4,139	12.9	27,827	87.1	31,966	33,582	29.26
Minnesota	379	100	2,113	11.4	16,499	88.6	18,612	19,091	24.95
Mississippi	1,006	.....	1,317[b]	9.2	13,046[b]	90.8	14,363	15,369	38.91
Missouri	.....	.....	3,027	13.0	20,237	87.0	23,264	23,264	26.69
Montana	.....	.....	798	15.5	4,334	84.5	5,132	5,132	17.71
Nebraska	189	76	970	8.0	11,214	92.0	12,184	12,449	18.93
Nevada	47	.....	121	13.2	799	86.8	920	967	26.99
New Hampshire	44	29	447	15.3	2,468	84.7	2,915	2,988	22.50
New Jersey	785	395	3,662	14.5	21,548	85.5	25,210	26,390	24.21
New Mexico	384	60	775[b]	21.2	2,878[b]	78.8	3,653	4,097	33.46
New York	1,695	1,900	11,893	17.4	56,318	82.6	68,211	71,806	26.98
North Carolina	1,381	.....	2,137	8.7	22,397	91.3	24,534	25,915	32.84
North Dakota	.....	.....	547	8.1	6,205	91.9	6,752	6,752	17.11
Ohio	1,180	200	8,310	21.2	30,889	78.8	39,199	40,579	28.80
Oklahoma	1,350	113	2,805	18.0	12,776	82.0	15,581	17,044	31.67
Oregon	630	74	893[b]	12.1	6,492[b]	87.9	7,385	8,089	27.84
Pennsylvania	2,339	1,550	13,327	24.0	42,202	76.0	55,529	59,418	27.66
Rhode Island	.....	.....	588	15.5	3,215	84.5	3,803	3,803	24.99
South Carolina	247	.....	1,394	9.2	13,695	90.8	15,089	15,336	29.84
South Dakota	223	.....	797	11.2	6,319	88.8	7,116	7,339	15.85
Tennessee	.....	87	2,697	13.9	16,655	86.1	19,352	19,439	31.15
Texas	2,213	133	4,428	10.4	38,195	89.6	42,623	44,969	29.01
Utah	161	54	1,342	29.9	3,152	70.1	4,494	4,709	30.82
Vermont	.....	.....	267	10.7	2,218	89.3	2,485	2,485	21.15
Virginia	659	246	2,014[b]	10.8	16,571[b]	89.2	18,585	19,490	29.58
Washington	649	112	1,858	16.0	9,779	84.0	11,637	12,398	32.52
West Virginia	.....	69	3,200	21.3	11,853	78.7	15,053	15,122	26.94
Wisconsin	.....	.....	2,933	14.4	17,433	85.6	20,366	20,366	23.84
Wyoming	95	29	306	12.7	2,104	87.3	2,410	2,534	20.29

Source: U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

[a] Estimated on basis of trend from 1943-44 to 1945-46.

[b] Sex distribution based on 1943-44 data.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

that might be observed if rural areas were examined entirely apart from urban regions. But the relationship is definitely present as revealed in Table 22. According to the averages presented, states having a higher average number of pupils per teacher also have a lower percent of urban population and lower per pupil expenditures for education.

TABLE 22.—ENROLLED PUPILS PER TEACHER RELATED TO PROPORTIONS OF URBAN POPULATION AND TO THE COST PER PUPIL

Item	Forty-eight states arranged in order according to number of enrolled pupils per teacher and separated into four groups of twelve states each (See Figure XVII)			
	Highest twelve states	Second twelve states	Third twelve states	Lowest twelve states
1	2	3	4	5
Enrolled pupils per teacher, 1944-45 (median)...	32.7	29.5	26.6	21.3
Percent of population that is urban (median).....	34.2	47.1	59.4	40.5
Current expenditures per pupil average daily attendance (median).....	$88.13	$116.29	$146.63	$132.02

Proportion of Men Teachers

The proportion of men teachers in the public elementary and secondary schools during the 1944-45 school year varied from 8.0 percent in Nebraska and 8.1 percent in North Dakota to 24.0 percent in Pennsylvania and 29.9 percent in Utah. Smallest proportions of men teachers are found in the states of the Southeast and of those from Texas to North Dakota. These are largely rural areas. Highest percents of men teachers are in states having substantial proportions of urban populations. Such states are able to expend larger amounts for public education which probably accounts for the larger percents of men teachers.

Relationships among these three, the percent of men teachers, the proportion of urban population (see Table 19, column 8), and the current expenditures for education for the 1944-45 school year are shown in Table 23. The states were arranged in order on the basis of percent of men teachers and segregated into four groups of twelve each. The figures indicate that states having higher percents of men teachers also have higher percents of urban population and higher current costs of education.

TABLE 23.—PROPORTIONS OF MEN TEACHERS RELATED TO PERCENTS OF URBAN POPULATION AND TO COST PER PUPIL

Item	Forty-eight states arranged in order according to percents of teachers who are men and separated into four groups of twelve states each			
	Highest twelve states	Second twelve states	Third twelve states	Lowest twelve states
1	2	3	4	5
Percent of teachers who are men (median).....	21.2%	15.4%	12.7%	9.6%
Percent of population that is urban (median).....	55.3	52.9	45.2	32.3
Current expenditures per pupil average daily attendance (median).....	$129.42	$136.73	$120.73	$98.51

Public-School Enrolment and Attendance

Enrolment and attendance figures reported by the United States Office of Education for the 1944-45 school year are included in Table 24. Along with these figures for the states are given estimates of populations for 1945 prepared by the Census Bureau and also estimates of the total number of children from five to seventeen years of age as prepared by the NEA Research Division, using procedures recommended by the Office of Education. The relationship between the 1944-45 public-school enrolment and similar figures for preceding years may be observed in Table 1.

The ratio of average daily attendance in public schools to the number of children of school age will give some indication of the extent that children actually attend the public schools. These ratios, expressed in terms of percent, range from 57.6 percent for New Hampshire up to 84.6 percent for Idaho. Similar figures for all states are given in column 8 of Table 24 and in Figure XVIII.

According to the map, highest public-school attendance records in relation to the number of children of school age are attained in the Western states. In this connection it is interesting to note that the state of Mississippi, which is low on some educational comparisons, reports 77 percent of the children from five to seventeen years of age in average daily attendance, which is exceeded by only two states, Utah and Idaho. Some states having low percents of children in public schools may have significant proportions attending private schools.

TABLE 24.—EXTENT OF ENROLMENT AND ATTENDANCE, 1944-45

State	Estimated population for 1945	Children five to seventeen estimated for 1945	Percent of population from five to seventeen years of age	Pupil enrolment	Percent enrolment is of children five to seventeen	Average daily attendance	Percent average daily attendance is of children five to seventeen
1	2	3	4	5	6	7	8
United States	132,018,525	28,890,000	21.88%	23,225,784	80.39%	19,671,398	68.09%
Alabama	2,710,601	763,000	28.15	639,622	83.83	529,165	69.35
Arizona	581,586	136,000	23.38	103,572	76.16	91,444	67.24
Arkansas	1,851,086	511,000	27.61	401,662	78.60	315,742	61.79
California	9,101,131	1,515,000	16.65	1,368,223	90.31	1,125,733	74.31
Colorado	1,075,647	231,000	21.48	190,518	82.48	170,276	73.71
Connecticut	1,794,003	346,000	19.29	251,644	72.73	223,971	64.73
Delaware	275,964	55,000	19.93	42,780	77.78	36,234	65.88
*District of Columbia	880,044	137,000	15.57	92,102	67.23	77,762	56.76
Florida	2,313,393	443,000	19.15	361,573	81.62	322,748	72.86
Georgia	3,041,969	782,000	25.71	672,854	86.04	546,480	69.88
Idaho	489,164	110,000	22.49	108,206	98.37	93,040	84.58
Illinois	7,486,225	1,462,000	19.53	1,148,195	78.54	954,458	65.28
Indiana	3,517,277	753,000	21.41	641,910	85.25	534,535	70.99
Iowa	2,391,213	530,000	22.16	471,639	88.99	386,021	72.83
Kansas	1,784,474	375,000	21.01	337,718	90.06	271,784	72.48
Kentucky	2,598,393	699,000	26.90	528,311	75.58	415,478	59.44
Louisiana	2,399,772	581,000	24.21	431,479	74.26	366,965	63.16
Maine	810,415	193,000	23.81	148,380	76.88	131,521	68.15
Maryland	2,014,387	406,000	20.16	287,473	70.81	250,109	61.60
Massachusetts	4,185,282	839,000	20.05	592,172	70.58	514,334	61.30
Michigan	5,589,324	1,237,000	22.13	935,285	75.61	859,517	69.48
Minnesota	2,630,157	585,000	22.24	464,304	79.37	395,227	67.56
Mississippi	2,126,175	583,000	27.42	558,861	95.86	448,684	76.96
Missouri	3,554,466	747,000	21.02	620,844	83.11	498,688	66.76
Montana	451,793	106,000	23.46	90,908	85.76	78,690	74.24
Nebraska	1,229,674	275,000	22.36	230,666	83.88	200,753	73.00
Nevada	142,002	25,000	17.61	24,833	99.33	19,192	76.77
New Hampshire	467,516	100,000	21.38	65,587	65.59	57,601	57.60
New Jersey	3,912,236	759,000	19.40	610,459	80.43	532,669	70.18
New Mexico	534,248	154,000	28.83	122,235	79.37	94,397	61.30
New York	12,817,782	2,443,000	19.05	1,840,016	75.32	1,566,225	64.11
North Carolina	3,514,297	976,000	27.77	805,818	82.56	713,146	73.07
North Dakota	517,388	143,000	27.64	115,532	80.79	100,790	70.48
Ohio	6,858,785	1,428,000	20.82	1,128,803	79.05	1,006,961	70.52
Oklahoma	2,124,250	553,000	26.03	493,407	89.22	381,028	68.90
Oregon	1,315,676	245,000	18.62	205,632	83.93	176,453	72.02
Pennsylvania	9,299,579	2,104,000	22.62	1,535,780	72.99	1,352,646	64.29
Rhode Island	733,186	136,000	18.55	95,047	69.89	80,312	59.05
South Carolina	1,912,960	543,000	28.39	450,228	82.91	362,056	66.68
South Dakota	544,089	134,000	24.63	112,824	84.20	97,565	72.81
Tennessee	2,822,959	730,000	25.85	602,731	82.57	509,678	69.82
Texas	6,696,931	1,539,000	22.98	1,236,665	80.36	1,013,514	65.86
Utah	600,692	157,000	26.14	138,508	88.22	122,432	77.98
Vermont	328,554	79,000	24.04	52,547	66.52	49,436	62.58
Virginia	2,937,282	652,000	22.20	549,827	84.33	467,297	71.67
Washington	2,162,906	384,000	17.75	378,400	98.54	292,917	76.28
West Virginia	1,694,577	495,000	29.21	405,571	81.93	363,275	73.39
Wisconsin	2,948,262	657,000	22.28	485,537	73.90	431,229	65.64
Wyoming	248,753	54,000	21.71	48,896	90.55	41,220	76.33

Source: Enrolment and attendance: U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

TABLE 25.—ENROLMENT IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1944-45

State	Elementary schools		Secondary schools		Total enrolment	Percent of 1945 population enrolled 1944-45
	Number	Percent	Number	Percent		
1	2	3	4	5	6	7
United States	17,665,594	76.06%	5,560,190	23.94%	23,225,784	17.59%
Alabama	539,747	84.39	99,875	15.61	639,622	23.60
Arizona	82,988	80.13	20,584	19.87	103,572	17.81
Arkansas	336,642	83.81	65,020	16.19	401,662	21.70
California	1,025,703	74.97	342,520	25.03	1,368,223	15.03
Colorado	145,392	76.31	45,126	23.69	190,518	17.71
Connecticut	180,421	71.70	71,223	28.30	251,644	14.03
Delaware	32,563	76.12	10,217	23.88	42,780	15.50
*District of Columbia	69,179	75.11	22,923	24.89	92,102	10.47
Florida	286,999	79.38	74,574	20.62	361,573	15.63
Georgia	545,114	81.02	127,740	18.98	672,854	22.12
Idaho	79,778	73.73	28,428	26.27	108,206	22.12
Illinois	830,671	72.35	317,524	27.65	1,148,195	15.34
Indiana	470,039	73.23	171,871	26.77	641,910	18.25
Iowa	336,704	71.39	134,935	28.61	471,639	19.72
Kansas	249,116	73.76	88,602	26.24	337,718	18.93
Kentucky	446,255	84.47	82,056	15.53	528,311	20.33
Louisiana	346,881	80.39	84,598	19.61	431,479	17.98
Maine	115,811	78.05	32,569	21.95	148,380	18.31
Maryland	224,858	78.22	62,615	21.78	287,473	14.27
Massachusetts	420,611	71.03	171,561	28.97	592,172	14.15
Michigan	688,058	73.57	247,227	26.43	935,285	16.73
Minnesota	341,242	73.50	123,062	26.50	464,304	17.65
Mississippi	489,666	87.62	69,195	12.38	558,861	26.28
Missouri	473,418	76.25	147,426	23.75	620,844	17.47
Montana	66,303	72.93	24,605	27.07	90,908	20.12
Nebraska	165,554	71.77	65,112	28.23	230,666	18.76
Nevada	19,226	77.42	5,607	22.58	24,833	17.49
New Hampshire	47,993	73.17	17,594	26.83	65,587	14.03
New Jersey	442,007	72.41	168,452	27.59	610,459	15.60
New Mexico	101,301	82.87	20,934	17.13	122,235	22.88
New York	1,261,413	68.55	578,603	31.45	1,840,016	14.36
North Carolina	677,360	84.06	128,458	15.94	805,818	22.93
North Dakota	88,378	76.50	27,154	23.50	115,532	22.33
Ohio	823,400	72.94	305,403	27.06	1,128,803	16.46
Oklahoma	385,519	78.13	107,888	21.87	493,407	23.23
Oregon	151,921	73.88	53,711	26.12	205,632	15.63
Pennsylvania	1,096,355	71.39	439,425	28.61	1,535,780	16.51
Rhode Island	70,047	73.70	25,000	26.30	95,047	12.96
South Carolina	396,445	88.05	53,783	11.95	450,228	23.54
South Dakota	84,100	74.54	28,724	25.46	112,824	20.74
Tennessee	506,055	83.96	96,676	16.04	602,731	21.35
Texas	959,253	77.57	277,412	22.43	1,236,665	18.47
Utah	100,556	72.60	37,952	27.40	138,508	23.06
Vermont	40,910	77.85	11,637	22.15	52,547	15.99
Virginia	431,442	78.47	118,385	21.53	549,827	18.72
Washington	287,979	76.10	90,421	23.90	378,400	17.49
West Virginia	322,541	79.53	83,030	20.47	405,571	23.93
Wisconsin	343,599	70.77	141,938	29.23	485,537	16.47
Wyoming	38,081	77.88	10,815	22.12	48,896	19.66

Source: U. S. Office of Education, Federal Security Agency. *Statistics of State School Systems, 1944-45.* Statistical Circular SRS-11.0-27. Washington, D. C.: Office of Education, February 1947. 4 p. (Planographed)

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

Percent of Enrolled Pupils Who Are in Secondary Schools

The extent to which pupils continue in attendance and reach the grades of the secondary school is a measure of the success of the school program. Data concerning the number of pupils enrolled in elementary and secondary schools in the various states are presented in Table 25.

In the state of New York, 31.5 percent of the children in public schools were enrolled in the secondary schools. This figure is given in column 5 of Table 25. It was 2.6 times the percent for South Carolina where only 12.0 percent of enrolled pupils were in the secondary schools. Low percents, and consequently low holding powers, were noted for the Southern states. Of the sixteen states which rank lowest on the proportion of students in the secondary schools, fourteen of them provide for the separation of white and Negro school children. Percents for all states are presented in Figure XIX. The map indicates that the Northern states have larger proportions in their secondary schools than do the Southern states.

According to Table 1 only 10.2 percent of the enrolled pupils in the nation in the 1919-20 school year were in secondary schools. The high of 26.0 percent was reached and maintained from 1939-40 thru 1941-42. In the next three years the percent of pupils enrolled in the secondary schools was reduced to 23.9 percent, largely as a result of wartime enlistments and the attractiveness of wartime employment opportunities for young people who otherwise might have been enrolled in high school.

Percent of Population Enrolled in Public Schools

Southeastern states had higher percents of the population enrolled in public schools than other areas of the nation in 1944-45. The Northeast and the Far West had the lowest percent of their entire population in schools. Proportions as listed in column 7 of Table 25 ranged from 13.0 percent for Rhode Island to 26.3 percent for the state of Mississippi. It must be recognized that to maintain 26.3 percent of the population in school is a much greater financial burden than to provide schooling for only 13.0 percent of the population. Percents for all of the states are given in Figure XX. The figures relate to public schools only.

FIGURE XVIII

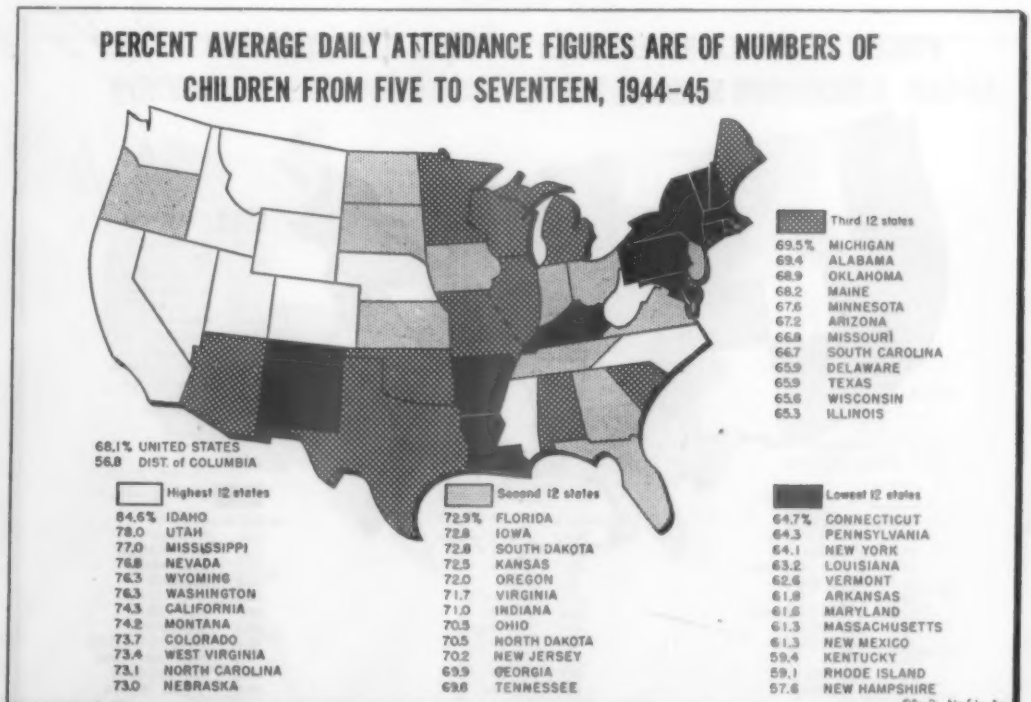


FIGURE XIX

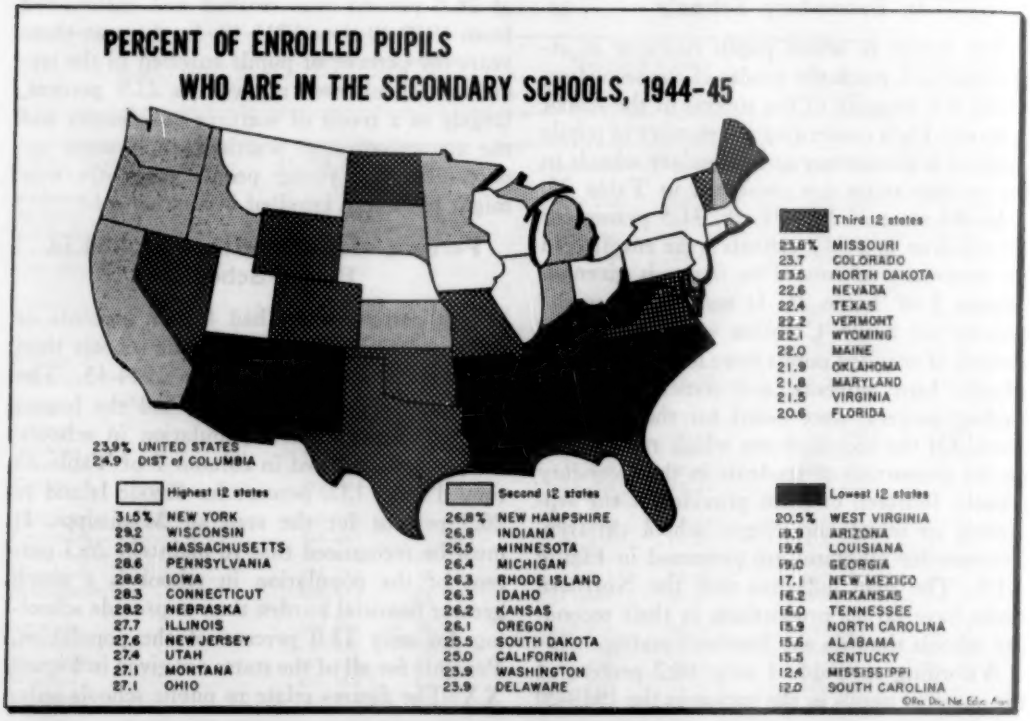
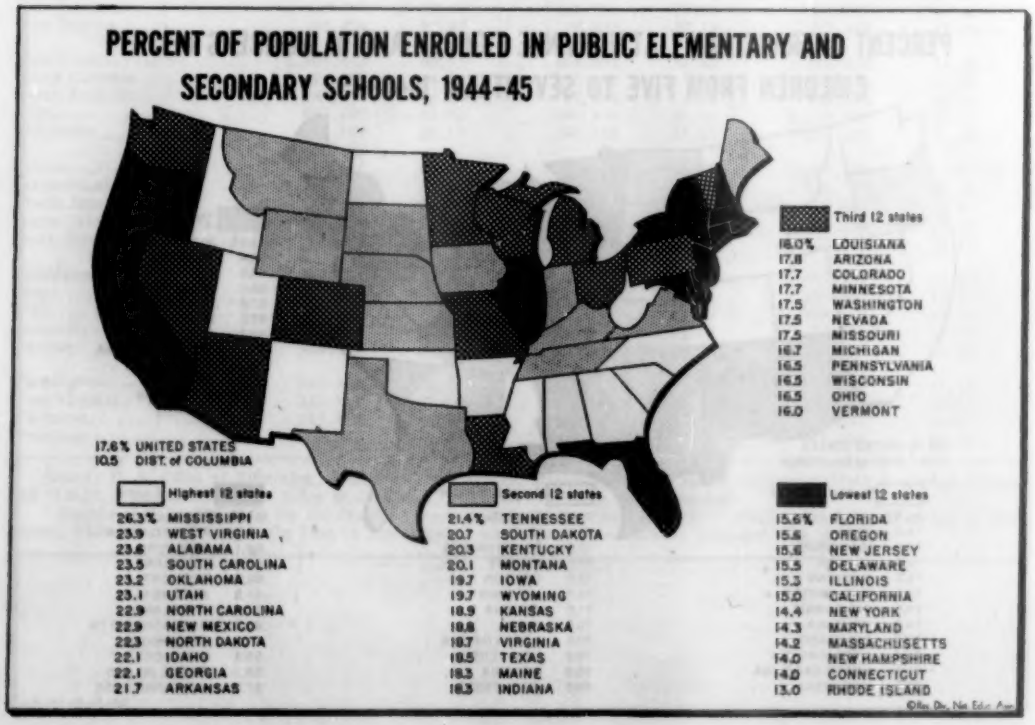


FIGURE XX



IX. Schools, Buildings, Sites, and Equipment

School housing constitutes one of the most difficult problems confronting school officials at the present time. During the depression of the 1930's it was difficult to obtain the approval of greater bonded indebtedness. Thru the war period materials and labor were conserved for war production, and school-house construction was delayed, even tho the bonds had been approved by the electors. In 1945, 1946, and 1947 very little has been done to relieve the accumulated deficit in construction, repairs, and equipment replacement. Where funds are available they are sufficient to accomplish little more than half the construction or rehabilitation planned because wages and prices have risen. Where funds have not been voted it has seemed unwise to use up the maximum bonding capacities in constructing, at present prices, buildings that are much less than the community really needs. Some estimates of the school building situation in the states and some clues to its improvement may be obtained from the facts presented in this section.

Data pertaining to numbers of schools and school buildings, taken from reports of the United States Office of Education for 1943-44, are given in Tables 26, 27, and 28. The definitions of schools and buildings accepted by that office are also accepted for this bulletin. Under the definitions used the number of schools does not necessarily coincide with the number of buildings. A school may occupy more than one building and also, a single building may house more than one school. Some estimate of the relationship between number of schools and of buildings may be gained from the totals for the nation which were 198,878 schools (Table 27, column 4) and 209,309 school buildings (Table 28, column 2) for the 1943-44 school year.

Number of One-Teacher Elementary Schools

In column 5 of Table 26 is given for each state the percent of the elementary schools that had only one teacher in 1943-44. The percents are also shown in Figure XXI. These percents range from 6.8 percent for New Jersey to 93.4

FIGURE XXI

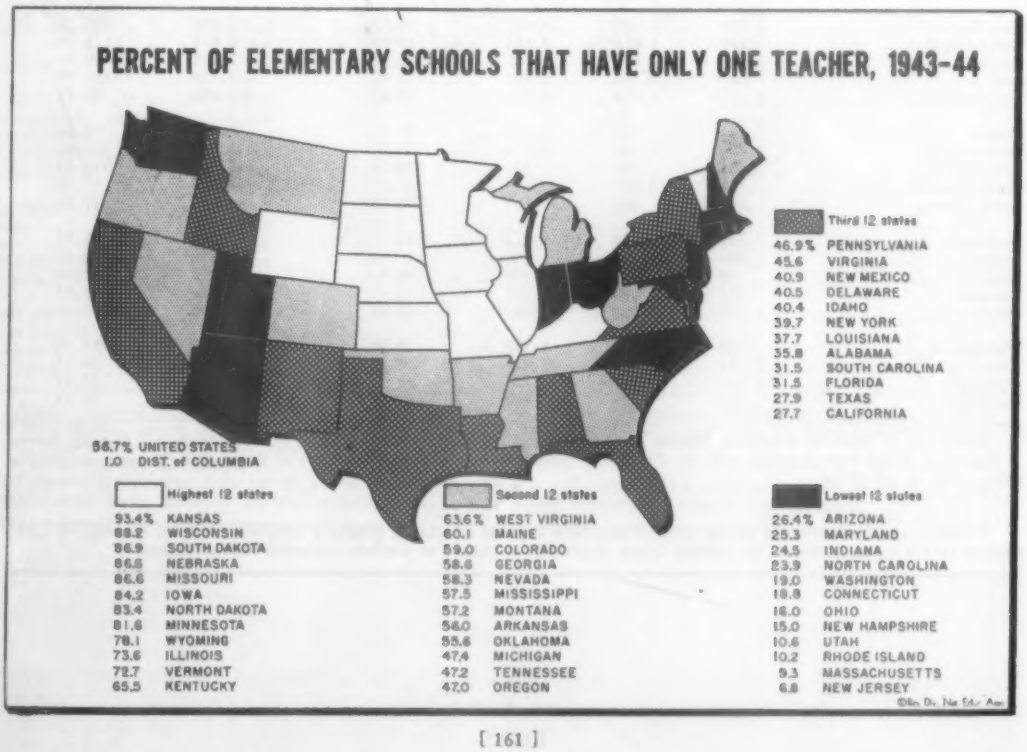


TABLE 26.—NUMBER OF ELEMENTARY SCHOOLS, 1943-44

State	Number of elementary schools			Percent of elementary schools having only one teacher	Average daily attendance in elementary schools	Average daily attendance per elementary school
	One-teacher	Other	Total			
1	2	3	4	5	6	7
United States	96,302	73,603	169,905	56.67%	14,017,981	82.50
Alabama	1,409	2,516	3,925	35.79	366,263	93.31
Arizona	123	343	466	26.39	70,782	151.89
Arkansas	2,182	1,712	3,894	56.03	237,234	60.92
California	1,108	2,897	4,005	27.66	782,330	195.34
Colorado	1,154	801	1,955	59.02	127,551	65.24
Connecticut	152	656	808	18.81	150,504	186.27
Delaware	68	100	168	40.47	22,311	132.80
*District of Columbia	1	95	96	1.04	46,592	485.33
Florida	551	1,199	1,750	31.48	208,137	118.94
Georgia	2,117	1,496	3,613	58.59	438,585	121.39
Idaho	409	603	1,012	40.41	63,798	63.04
Illinois	8,361	3,005	11,366	73.56	671,025	59.04
Indiana	636	1,962	2,598	24.48	406,525	156.48
Iowa	7,563	1,419	8,982	84.20	262,372	29.21
Kansas	5,280	373	5,653	93.40	184,071	32.56
Kentucky	3,792	1,993	5,785	65.54	318,627	55.08
Louisiana	951	1,570	2,521	37.72	286,162	113.51
Maine	1,024	680	1,704	60.09	110,873	65.07
Maryland	244	722	966	25.25	171,778	177.82
Massachusetts	176[a]	1,711	1,887	9.32	316,347	167.65
Michigan	3,791	4,209	8,000	47.38	516,585	64.57
Minnesota	5,409	1,221	6,630	81.58	250,530	37.79
Mississippi	2,463	1,817	4,280	57.54	388,044	90.66
Missouri	5,782	893	6,675	86.62	392,624	58.82
Montana	922	689	1,611	57.23	56,456	35.04
Nebraska	5,161	797	5,958	86.62	139,426	23.40
Nevada	123	88	211	58.29	14,975	70.97
New Hampshire	237	1,347	1,584	14.96	42,350	26.74
New Jersey	109	1,485	1,594	6.83	360,798	226.35
New Mexico	293	424	717	40.86	76,462	106.64
New York	2,651	4,020	6,671	39.73	1,125,396	168.70
North Carolina	839	2,674	3,513	23.88	610,871	173.89
North Dakota	3,141	626	3,767	83.38	77,358	20.54
Ohio	640	3,363	4,003	15.98	632,426	157.99
Oklahoma	2,223	1,774	3,997	55.61	282,653	70.72
Oregon	647	729	1,376	47.02	118,386	86.04
Pennsylvania	4,070	4,509	8,579	46.89	873,542	101.82
Rhode Island	33	289	322	10.24	48,121	149.44
South Carolina	1,133	2,461	3,594	31.52	295,938	82.34
South Dakota	3,599	542	4,141	86.91	71,791	17.34
Tennessee	2,393	2,674	5,067	47.22	399,349	78.81
Texas	2,005	5,170	7,175	27.94	764,170	106.50
Utah	40	336	376	10.63	72,412	192.59
Vermont	752	283	1,035	72.65	37,419	36.15
Virginia	1,552	1,850	3,402	45.62	354,296	104.14
Washington	220	938	1,158	18.99	189,219	163.40
West Virginia	2,811	1,610	4,421	63.58	248,583	56.23
Wisconsin	5,055	678	5,733	88.17	306,768	53.51
Wyoming	907[b]	254	1,161	78.12	29,166	25.12

Source: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 43, 47-48.

[a] Statistics, 1942.

[b] Includes junior-high schools.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

TABLE 27.—NUMBER OF PUBLIC SCHOOLS, 1943-44

State	Number of elementary schools	Number of secondary schools [a]	Total number of public schools	Average number in the instructional staff per school	Average number of pupils enrolled per school	Children from five to seventeen years of age per school
1	2	3	4	5	6	7
United States	169,905	28,973	198,878	4.35	117.0	145
Alabama	3,925	1,178	5,103	3.92	125.8	155
Arizona	466	67	533	6.78	189.9	278
Arkansas	3,894	719	4,613	2.71	86.9	106
California	4,005	588	4,593	9.14	283.7	316
Colorado	1,955	358	2,313	3.66	87.5	106
Connecticut	808	136	944	11.40	270.6	361
Delaware	168	49	217	7.62	190.0	263
*District of Columbia	96	35	131	25.40	703.7	1,099
Florida	1,750	674	2,424	5.53	146.7	186
Georgia	3,613	1,402	5,015	4.62	136.0	165
Idaho	1,012	192	1,204	3.41	92.5	100
Illinois	11,366	1,438	12,804	3.53	87.9	117
Indiana	2,598	936	3,534	6.38	182.5	206
Iowa	8,982	981	9,963	2.27	46.1	50
Kansas	5,653	720	6,373	2.71	53.7	58
Kentucky	5,785	907	6,692	2.70	78.5	105
Louisiana	2,521	553	3,074	4.73	140.7	199
Maine	1,704	222	1,926	3.05	77.1	98
Maryland	966	213	1,179	7.57	239.2	362
Massachusetts	1,887	547	2,434	10.29	253.7	342
Michigan	8,000	853	8,853	3.80	101.5	135
Minnesota	6,630	654	7,284	2.68	63.3	76
Mississippi	4,280	665	4,945	3.17	110.7	120
Missouri	6,675	832	7,507	3.16	84.2	100
Montana	1,611	192	1,803	2.66	50.9	60
Nebraska	5,958	628	6,586	1.94	36.1	41
Nevada	211	46	257	3.81	94.4	105
New Hampshire	1,584	139	1,723	1.73	38.6	57
New Jersey	1,594	330	1,924	13.86	328.2	418
New Mexico	717	152	869	4.61	139.9	175
New York	6,671	1,190	7,861	9.22	246.5	306
North Carolina	3,513	980	4,493	5.77	183.7	217
North Dakota	3,767	449	4,216	1.59	27.8	34
Ohio	4,003	1,241	5,244	7.75	212.7	270
Oklahoma	3,997	948	4,945	3.47	93.8	108
Oregon	1,376	272	1,648	4.77	119.2	137
Pennsylvania	8,579	1,272	9,851	6.00	159.3	211
Rhode Island	322	60	382	10.31	253.8	377
South Carolina	3,594	491	4,085	3.75	111.1	133
South Dakota	4,141	337	4,478	1.60	26.0	31
Tennessee	5,067	557	5,624	3.60	107.8	131
Texas	7,175	2,580	9,755	4.62	127.4	161
Utah	376	160	536	8.80	258.0	293
Vermont	1,035	90	1,125	2.31	49.0	67
Virginia	3,402	576	3,978	4.59	134.4	178
Washington	1,158	365	1,523	7.88	240.4	239
West Virginia	4,421	391	4,812	3.18	85.0	104
Wisconsin	5,733	505	6,238	3.27	78.7	106
Wyoming	1,161	103	1,264	1.84	41.5	44

Source: Number of schools from: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 47-48.

[a] Includes junior-high schools.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

percent in Kansas. Highest percents are found in the Middle states. Eastern states have low percents because of denser populations and because of more successful efforts at consolidation. For the nation as a whole, 56.7 percent of the elementary schools have only one teacher. This percent has been declining steadily for over thirty years due to the enlargement of school administrative units, the consolidation of schools, and more recently, the scarcity of rural teachers, but it is still too high.

Average Daily Attendance per Elementary School

Some estimates of the relative sizes of elementary schools in the states may be obtained from column 7 of Table 26. These average attendance figures range from 17.3 pupils per school in South Dakota and 20.5 in North Dakota to 226.4 in New Jersey. Eastern states have larger elementary schools, on the average, than do other parts of the nation. The smallest average attendance figures per school are in the states of the Kansas-Montana-Wisconsin triangle. For the entire United States the average was 82.5 pupils per elementary school in the 1943-44 school year.

Instructional Staff per School

The average number of teachers, supervisors, and principals per school is given for each state in column 5 of Table 27. For the entire United States the average number in the instructional staff per school was 4.35 persons in 1943-44. State averages ranged from 1.6 for North and South Dakota to 13.9 for New Jersey. Parts of the United States having various numbers in the instructional staff per school are shown in Figure XXII.

Physical Assets of the Public Schools

The number of school buildings, the valuation of all physical assets including sites, and certain calculated data derived from these numbers for the 1943-44 school year are presented in Table 28. A total investment of nearly eight billion dollars was reported.

The average value of buildings, sites, and equipment used in the operation of the public-school system was $341 per pupil enrolled.

FIGURE XXII

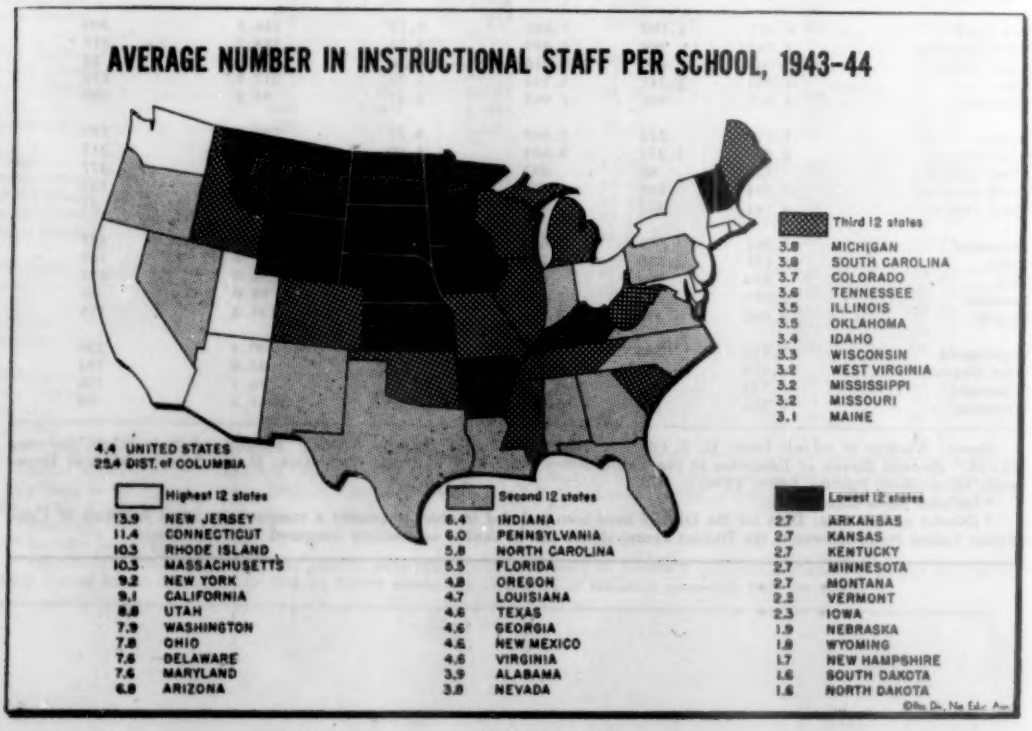


TABLE 28.—NUMBER AND VALUATIONS OF PUBLIC-SCHOOL PLANTS AND EQUIPMENT, 1943-44

State	Number of buildings	Valuation of physical assets				Average value per pupil enrolled	Average valuation per building
		Buildings[a]	Sites	Equipment	Total		
1	2	3	4	5	6	7	8
United States	209,309	.....	.....	.....	$7,928,129,584	$341	$37,878
Alabama	4,608	52,807,951	7,189,117	6,714,172	66,711,240	104	14,477
Arizona	1,071	18,375,420[b]	2,021,777[b]	3,258,566[b]	23,655,763[b]	234[b]	22,088
Arkansas	5,426	39,233,347	3,192,304	4,823,167	47,248,818	118	8,708
California	8,720	.....	.....	.....	439,066,705[c]	337[c]	50,352
Colorado	2,318	62,361,535	.....	7,254,254	69,615,789	344	30,033
Connecticut	920	.....	.....	.....	105,845,779	414	115,050
Delaware	255	.....	.....	.....	19,496,922	473	76,459
*District of Columbia	178	41,794,103[b]	7,744,682[b]	4,663,686[b]	54,202,471[b]	588[b]	304,508
Florida	2,541	66,949,145	13,528,564	8,755,165	89,232,874	251	35,117
Georgia	5,478	70,194,138	5,895,843	9,413,345	85,503,326	125	15,608
Idaho	1,198	25,753,328	.....	4,364,615	30,117,943	271	25,140
Illinois	11,652	531,214,699	.....	64,359,294	595,573,993	529	51,113
Indiana	2,907	180,932,024	15,193,670	17,679,523	213,805,217	332	73,548
Iowa	9,455	.....	.....	.....	143,889,187	313	15,218
Kansas	8,058	111,628,419	.....	13,600,920	125,229,339	366	15,541
Kentucky	7,592	80,352,287	.....	7,350,183	87,702,470	167	11,552
Louisiana	4,683	70,224,847	4,790,093	9,143,459	84,158,399	195	17,971
Maine	1,796	35,352,632	.....	4,277,456	39,630,088	267	22,066
Maryland	1,067	.....	.....	.....	90,810,298	322	85,108
Massachusetts	2,327	.....	.....	.....	320,384,220[b]	519[b]	137,681
Michigan	7,286	306,737,513	33,559,863	46,158,489	386,455,865	430	53,041
Minnesota	7,208	172,340,762	13,201,981	24,416,924	209,959,667	456	29,129
Mississippi	5,037	.....	.....	.....	72,000,000	131	14,294
Missouri	9,497	169,580,231	.....	17,663,118	187,243,349	296	19,716
Montana	2,557	33,951,336[b]	.....	5,142,476[b]	39,093,812[b]	426[b]	15,289
Nebraska	6,179	74,638,274	.....	8,391,536	83,029,810	349	13,437
Nevada	257	.....	.....	.....	8,409,152	347	32,720
New Hampshire	661	22,498,799	.....	2,496,326	24,995,125	376	37,814
New Jersey	1,933	302,866,809	37,383,059	26,244,855	366,494,723	580	189,599
New Mexico	1,197	21,279,606	.....	2,671,051	23,950,057	197	20,008
New York	7,153	956,478,728	151,473,602	107,082,567	1,215,034,897	627	169,864
North Carolina	3,937	114,505,965	.....	14,389,825	128,895,790	156	32,740
North Dakota	3,794	.....	.....	.....	39,298,250	335	10,358
Ohio	4,260	369,339,871[c]	47,168,442[c]	31,506,416[c]	448,014,729[c]	402[c]	105,168
Oklahoma	6,697	.....	.....	.....	97,731,069[c]	211[c]	14,593
Oregon	3,806	59,683,384	6,632,639	7,741,344	74,057,367	377	19,458
Pennsylvania	9,716	616,854,490	.....	56,144,567	672,999,057	429	69,267
Rhode Island	380	47,221,345	.....	4,112,412	51,333,757	530	135,089
South Carolina	3,662	48,078,831	4,312,055	5,175,635	57,566,521	127	15,720
South Dakota	4,141	37,539,598	.....	5,239,659	42,779,257	368	10,331
Tennessee	5,373	.....	.....	.....	70,500,000[b]	116[b]	13,121
Texas	11,998	237,208,893	26,751,970	43,771,985	307,732,848	248	25,649
Utah	688	40,385,232	.....	4,462,606	44,847,838	324	65,186
Vermont	1,048	.....	.....	.....	15,630,000	284	14,914
Virginia	4,478	87,453,335	.....	11,583,953	99,037,288	185	22,116
Washington	1,867	100,621,681	.....	13,332,369	113,954,050	311	61,036
West Virginia	4,917	71,058,740	9,885,469	12,811,218	93,755,427	229	19,068
Wisconsin	6,211	183,169,882[b]	.....	21,540,520[b]	204,710,402[b]	417[b]	32,959
Wyoming	1,121	14,787,249[b]	.....	1,951,387[b]	16,738,636[b]	319[b]	14,932

Source: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 47-48, 66.

[a] Includes value of sites when not separately reported.

[b] Statistics, 1942.

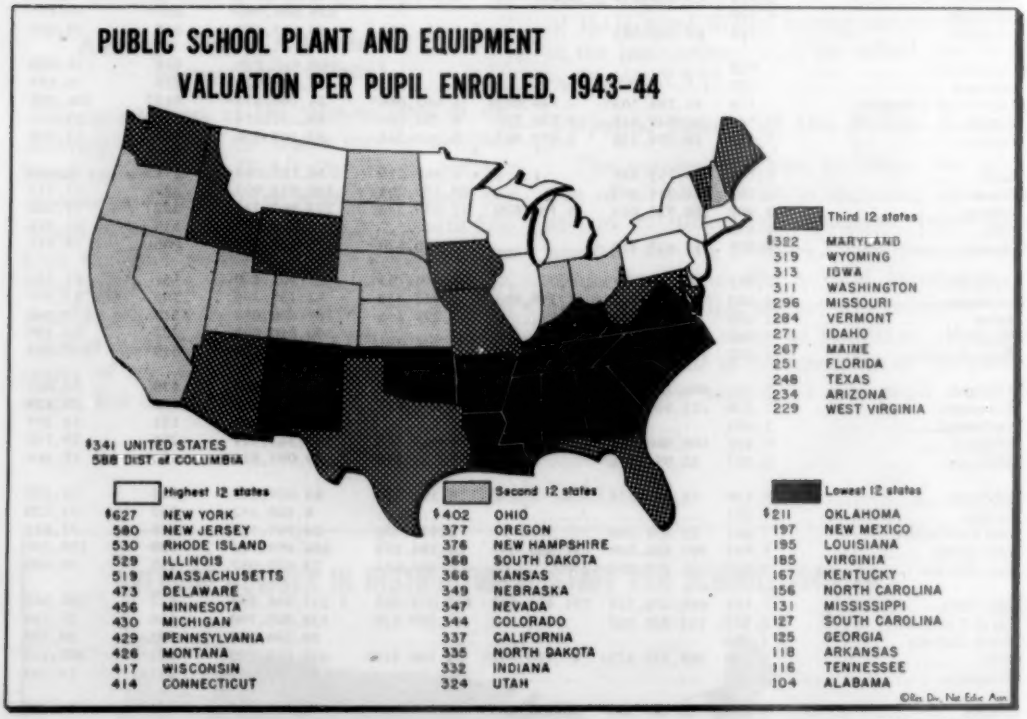
[c] Statistics, 1940.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

Averages for the states ranged from $104 per pupil in Alabama to $627 for the state of New York. These figures are listed in column 7. Figure XXIII indicates that the highest values per pupil were found in the North and East sections of the United States. Lowest average values were in the South.

In column 8 of Table 28 are listed the average valuations per building for the states. The average value per school building for the nation was $37,878. State averages ranged from $8708 per building for the schools of the state of Arkansas to $189,599 for New Jersey. Highest averages are in the industrial East and lowest values are in the rural central states both North and South.

FIGURE XXIII



WEAR, OBSOLESCENCE, and ravages of the elements, coupled with rapid population shifts in many places, have brought on a crisis in school housing which will necessitate an annual expenditure in the United States of at least one billion dollars a year for the next decade, simply to offset the lag from these causes.—National Commission on Teacher Education and Professional Standards. *The Improvement of Teaching.* Group reports of the Oxford Conference, July 1947. p. 102.

X. Public-School Administrative Units

Public-school administrative units are quite variable in size and in kinds of schools operated. The largest units are large cities or entire counties. Smaller units may include an area of a square mile or less. Some of the small units have a one-teacher school with a few pupils, or they may send the few pupils to a nearby unit and operate no school. Some are so small that they have no pupils and no school.

In the 1943-44 school year there were 111,273 of these school administrative units. They were not mutually exclusive; on the contrary there was much overlapping. For instance, an individual home may be located in a district where a board of education having responsibilities for elementary-school children is in authority. It may also be a part of a larger or smaller area supervised by another board of education which operates the secondary school, and it may be located in a county-school administrative unit or other large area where supervision is provided for all public schools including elementary, secondary, and sometimes the junior college.

The trend in past years has been toward the elimination of this overlapping and toward a consequent reduction in the number of school administrative units. There appears to be considerable favor for a school unit of the future involving an area that can be administered by one superintendent and one board of education having responsibility for all public-school education in the area ranging from preschool thru the highest grade of the secondary school and possibly thru college. Numbers and characteristics of school administrative units in the states are given in Tables 29 and 30.

The largest numbers of administrative units were in Illinois where there were 11,998 and in Missouri with 8627 units in 1943-44. The smallest numbers of school administrative units were in Maryland with twenty-four, and in Delaware with sixteen.

School Administrative Units Having Secondary Schools

In column 2 of Table 30 are listed the numbers of administrative units which operated secondary schools in 1943-44. They ranged from sixteen for Delaware to 4048 for the

FIGURE XXIV

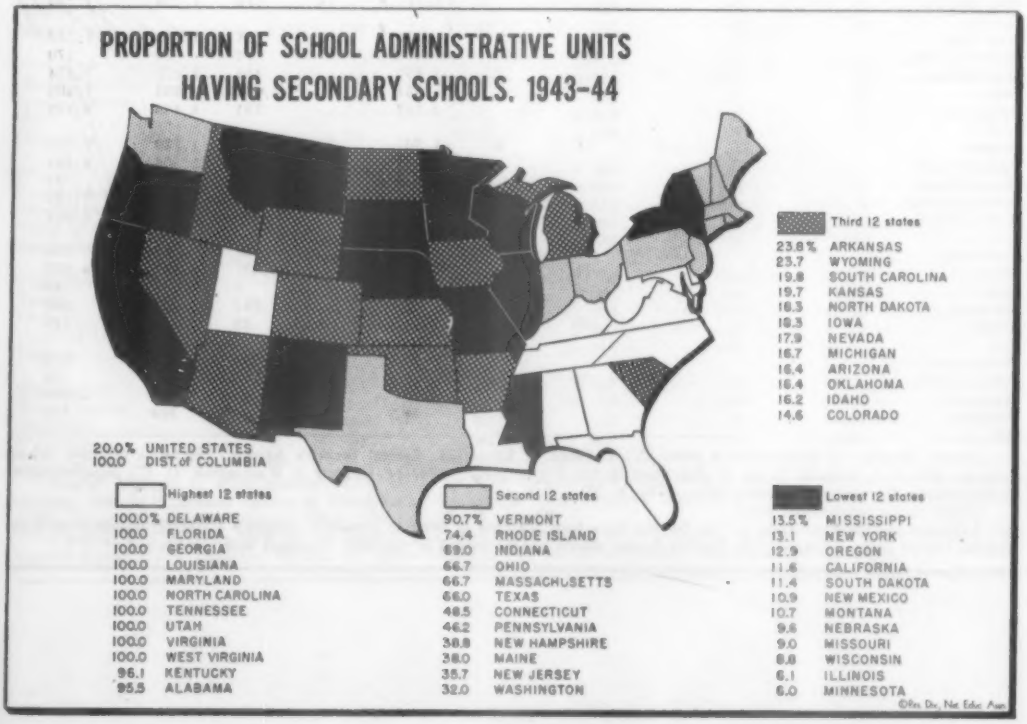


TABLE 29.—NUMBER OF PUBLIC-SCHOOL ADMINISTRATIVE UNITS, 1943-44

State	County-school administrative units				All other school administrative units				Grand total public-school administrative units
	Elementary	Secondary	Combination	Total	Elementary	Secondary	Combination	Total	
1	2	3	4	5	6	7	8	9	10
United States	6	22	766	794	89,048	1,667	19,764	110,479	111,273
Alabama	.....	.....	67	67	5	.....	38	43	110
Arizona	.....	.....	.....	.....	305	60	.....	365	365
Arkansas	.....	.....	.....	.....	1,867	.....	584	2,451	2,451
California	.....	.....	.....	.....	2,470	278	46	2,794	2,794
Colorado	.....	.....	.....	.....	1,639	52	229	1,920	1,920
Connecticut	.....	.....	.....	.....	88	1	82	171	171
Delaware	.....	.....	1*	1*	.....	.....	15	15	16
*District of Columbia	.....	.....	.....	.....	.....	.....	1	1	1
Florida	.....	.....	67	67	.....	.....	.....	.....	67
Georgia	.....	.....	26	26	.....	.....	1,197	1,197	1,223
Idaho	.....	.....	.....	.....	946	32	151	1,129	1,129
Illinois	.....	.....	.....	.....	11,265	632	101	11,998	11,998
Indiana	.....	.....	.....	.....	304	4	671	979	979
Iowa	.....	.....	.....	.....	3,968	.....	888	4,856	4,856
Kansas	.....	.....	.....	.....	5,280	334	959	6,573	6,573
Kentucky	6	.....	114	120	4	.....	133	137	257
Louisiana	.....	.....	64	64	.....	.....	3	3	67
Maine	.....	.....	.....	.....	310	.....	190	500	500
Maryland	.....	.....	23	23	.....	.....	1	1	24
Massachusetts	.....	.....	.....	.....	117	.....	234	351	351
Michigan	.....	.....	.....	.....	4,195	.....	842	5,037	5,037
Minnesota	.....	.....	1	1	7,224	.....	456	7,680	7,681
Mississippi	.....	.....	.....	.....	4,280	.....	665	4,945	4,945
Missouri	.....	.....	.....	.....	7,852	.....	775	8,627	8,627
Montana	.....	.....	.....	.....	1,608	19	173	1,800	1,800
Nebraska	.....	17	.....	17	6,348	20	636	7,004	7,021
Nevada	.....	.....	.....	.....	211	16	30	257	257
New Hampshire	.....	.....	.....	.....	147	.....	93	240	240
New Jersey	.....	.....	.....	.....	362	12	189	563	563
New Mexico	.....	.....	.....	.....	1,542	14	174	1,730	1,730
New York	.....	.....	.....	.....	4,977	5	748	5,730	5,730
North Carolina	.....	.....	100	100	.....	.....	70	70	170
North Dakota	.....	2	.....	2	1,857	.....	415	2,272	2,274
Ohio	.....	.....	.....	.....	534	.....	1,071	1,605	1,605
Oklahoma	.....	.....	.....	.....	3,717	.....	731	4,448	4,448
Oregon	.....	2	4	6	1,504	87	129	1,720	1,726
Pennsylvania	.....	.....	.....	.....	1,348	.....	1,156	2,504	2,504
Rhode Island	.....	.....	.....	.....	10	.....	29	39	39
South Carolina	.....	.....	.....	.....	1,397	.....	345	1,742	1,742
South Dakota	.....	1	3	4	2,545	3	320	2,868	2,872
Tennessee	.....	.....	95	95	.....	.....	61	61	156
Texas	.....	.....	11	11	2,084	.....	4,037	6,121	6,132
Utah	.....	.....	35	35	.....	.....	5	5	40
Vermont	.....	.....	.....	.....	25	.....	243	268	268
Virginia	.....	.....	100	100	.....	.....	24	24	124
Washington	.....	.....	.....	.....	570	13	255	838	838
West Virginia	.....	.....	55	55	.....	.....	.....	.....	55
Wisconsin	.....	.....	.....	.....	5,841	75	485	6,401	6,401
Wyoming	.....	.....	.....	.....	302	10	84	396	396

Source: Number of administrative units: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 18.

* State except independent units.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

TABLE 30.—CHARACTERISTICS OF PUBLIC-SCHOOL ADMINISTRATIVE UNITS, 1943-44

State	Total units having secondary schools	Percent of administrative units having secondary schools	Average population per administrative unit	Average daily attendance per administrative unit	School buildings per administrative unit	Public-school property valuation per administrative unit
1	2	3	4	5	6	7
United States	22,219	19.97%	1,191	176	1.88	$ 71,249
Alabama	105	95.45	25,608	4,793	41.89	606,466
Arizona	60	16.44	1,748	239	2.93	64,810
Arkansas	584	23.83	725	131	2.21	19,277
California	324	11.60	3,134	375	3.12	157,146
Colorado	281	14.64	597	88	1.21	36,258
Connecticut	83	48.54	10,384	1,267	5.38	618,981
Delaware	16	100.00	17,751	2,233	15.94	1,218,558
*District of Columbia	1	100.00	933,704	77,745	178.00	54,202,471
Florida	67	100.00	35,357	4,674	37.93	1,331,834
Georgia	1,223	100.00	2,635	447	4.48	69,913
Idaho	183	16.21	472	80	1.06	26,677
Illinois	733	6.11	644	79	.97	49,639
Indiana	675	68.95	3,492	581	2.97	218,391
Iowa	888	18.29	467	79	1.95	29,631
Kansas	1,293	19.67	270	43	1.23	19,052
Kentucky	247	96.11	10,224	1,613	29.54	341,255
Louisiana	67	100.00	37,826	5,391	69.90	1,256,096
Maine	190	38.00	1,587	281	3.59	79,260
Maryland	24	100.00	88,646	10,249	44.46	3,783,762
Massachusetts	234	66.67	11,861	1,475	6.63	912,776
Michigan	842	16.72	1,077	165	1.45	76,723
Minnesota	457	5.95	327	51	.94	27,335
Mississippi	665	13.45	440	90	1.02	14,560
Missouri	775	8.98	416	62	1.10	21,704
Montana	192	10.67	258	43	1.42	21,719
Nebraska	673	9.59	173	29	.88	11,826
Nevada	46	17.90	608	76	1.00	32,720
New Hampshire	93	38.75	1,905	240	2.75	104,146
New Jersey	201	35.70	7,402	959	3.43	650,968
New Mexico	188	10.87	307	54	.69	13,844
New York	753	13.14	2,205	277	1.25	212,048
North Carolina	170	100.00	20,774	4,285	23.16	758,211
North Dakota	417	18.34	232	44	1.67	17,282
Ohio	1,071	66.73	4,257	623	2.65	279,137
Oklahoma	731	16.43	464	87	1.51	21,972
Oregon	222	12.86	703	97	2.21	42,907
Pennsylvania	1,156	46.17	3,689	548	3.88	268,770
Rhode Island	29	74.36	20,047	2,076	9.74	1,316,250
South Carolina	345	19.80	1,102	209	2.10	33,046
South Dakota	327	11.39	194	34	1.44	14,895
Tennessee	156	100.00	18,385	3,153	34.44	451,923
Texas	4,048	66.01	1,122	164	1.96	50,185
Utah	40	100.00	15,159	3,060	17.20	1,121,196
Vermont	243	90.67	1,161	178	3.91	58,321
Virginia	124	100.00	25,790	3,695	36.11	798,688
Washington	268	31.98	2,455	333	2.23	135,983
West Virginia	55	100.00	31,159	6,550	89.40	1,704,644
Wisconsin	560	8.75	465	68	.97	31,981
Wyoming	94	23.74	648	101	2.83	42,269

Source: Number of administrative units: U. S. Office of Education, Federal Security Agency. "Statistics of State School Systems, 1943-44." *Biennial Survey of Education in the United States: 1942-44.* Chapter 2. Washington, D. C.: Superintendent of Documents, Government Printing Office, 1946. p. 18.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

state of Texas. The proportion of the total number of units which had secondary schools may be taken as one measure of the excellence of the school districting situation. Percents of school administrative units that have secondary schools are listed in column 3 of Table 30 and they are also shown in Figure XXIV. The Southeastern portion of the United States had high percents of school administrative units with secondary schools. In ten states, every unit operated a secondary school. On the average 20.0 percent of the units of the nation had secondary schools in 1943-44.

Population per School Administrative Unit

The trend toward fewer school administrative units would indicate that substantial populations per unit are to be desired. The average numbers of people per unit in the states are listed in column 4 of Table 30. For the nation the average was 1191 people of all ages per unit. Highest averages were found in Louisiana with 37,826 and in Maryland with 88,646. Lowest average populations per administrative unit were in South Dakota with 194 and in Nebraska with 173 persons. The highest populations per administrative unit were in the Southeastern portion of the United States where the county-school unit prevails and the lowest were in the Oklahoma-Montana-Wisconsin triangle.

School Buildings in Administrative Units

It is wasteful of human intelligence and energy to limit a board of education and superintendent to responsibility for only one school building. This is the conviction of educational leaders who have been working for an improvement in the school districting situation.

The average number of school buildings per unit is shown in column 6 of Table 30 to be 1.9 school buildings. Averages for the states ranged from less than one building per school administrative unit for Illinois, Minnesota, Nebraska, New Mexico, and Wisconsin to 89 in the state of West Virginia for the 1943-44 school year. The Southeastern States have the largest number of buildings per unit. This is largely due to the prevalence of the county system in that area.

The average valuation of physical assets of the public schools per administrative unit for 1943-44 is listed for the states in column 7 of Table 30. For the nation, the average was $71,249 per unit. High average valuations were found in West Virginia with $1,704,644 per unit and in Maryland with $3,783,762 per unit. Low valuations were $13,844 and $11,826 in New Mexico and Nebraska respectively. Highest valuations of school buildings per administrative unit were in the East.

EARMARKS OF A GOOD DISTRICT

1. A comprehensive program of elementary education, high-school education, post-high-school education, and adult education. (At least 1200 pupils between ages six to eighteen)
2. A competent staff of teachers, administrators, supervisors, and other workers.
3. Schools properly located to:
   a. Meet community needs,
   b. Be convenient to children, and
   c. Bring together enough pupils for good instruction at reasonable cost.
4. A sound way of financing and administering the program. (Board of education responsible to the people of the district.)—NEA National Commission on School District Reorganization. *A Key to Better Education.* December 1947. p. 8-10.

XI. Public-School Transportation Service

The development of the motor bus and the improvement of highways have caused school administrative units that were formerly considered satisfactory to appear exceedingly small. Buses have already permitted the union of many small schools into consolidated schools serving large areas with a modern school program. Advantages of consolidation could not have been provided by the former small unit organization. Some states have been more progressive than others in making use of modern school buses for the improvement of education. Data for the 1943-44 school year, recently issued by the United States Office of Education, are included in Table 31.

According to the figures reported a total of 4,579,810 school children, or 19.7 percent of the pupils enrolled in the nation for the 1943-44 school year, were transported to and from school each day. The service was performed by 92,829 vehicles at a cost of $107,754,467 for the year. Vehicles varied in size from automobiles to large buses having capacities for one hundred or more school children. Numbers of vehicles and percents of various sizes are listed in Table 32.

Transported Pupils per Bus

The average number of children transported daily per vehicle is given for each state in column 5 of Table 31. For the nation, an average

TABLE 32.—NUMBER OF BUSES OF VARIOUS SIZES

Seating capacity of bus	Number of vehicles	Percent of vehicles
1	2	3
1– 9	5,851	6.3%
10–19	5,068	5.5
20–29	6,288	6.7
30–39	17,719	19.1
40–49	26,036	28.7
50-up	23,036	24.8
Unreported	8,217	8.9
Totals	92,829	100.0%

Source: Featherston, E. Glenn. "Statistics on Pupil Transportation." *School Life* 29: May 1947.

FIGURE XXV

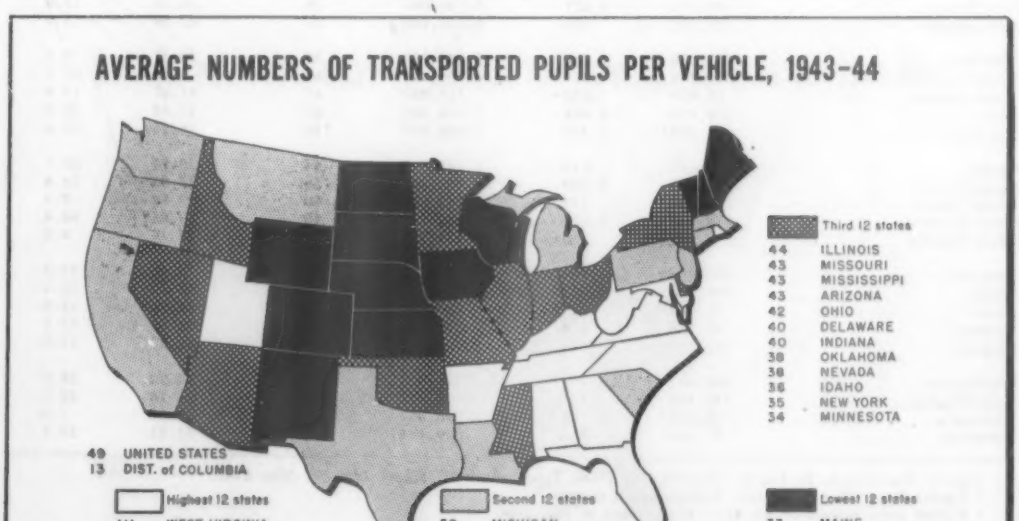


TABLE 31.—COSTS, PUPILS, AND VEHICLES IN THE SCHOOL TRANSPORTATION SERVICE, 1943-44

State	Number of pupils transported	Number of vehicles operated	Current cost of transportation service	Number of transported pupils per vehicle	Annual cost of transportation per pupil	Percent of enrolment transported
1	2	3	4	5	6	7
United States	4,579,810	92,829	$107,754,467	49	$23.53	19.7%
Alabama	220,459	2,942	2,700,029	75	12.25	34.3
Arizona	23,032	539	431,766	43	18.75	22.8
Arkansas	111,931[a]	1,797	1,616,062	62	14.44	27.9
California	141,209[a]	2,722	3,602,036	52	25.51	10.8
Colorado	27,785	1,063	897,924	26	32.32	13.7
Connecticut	40,075	730	1,260,502	55	31.45	15.8
Delaware	9,665	239[a]	311,064	40	32.18	23.4
*District of Columbia	126	10	15,271	13	121.20	0.1
Florida	99,430[b]	1,398	1,695,350	71	17.05	28.0
Georgia	173,633[b]	2,846[a]	2,849,054	61	16.41	25.5
Idaho	22,983	638[a]	787,411	36	34.26	20.6
Illinois	40,988	936[a]	2,306,823	44	56.28	3.6
Indiana	225,977[b]	5,646	6,630,904	40	29.34	35.0
Iowa	64,219	2,442	2,029,643	26	31.61	14.0
Kansas	23,407	1,274	1,269,525	18	54.24	7.3
Kentucky	126,258[b]	1,608[b]	1,961,947	79	15.54	24.0
Louisiana	149,340	2,651	3,389,131	56	22.69	34.5
Maine	35,919	1,105[b]	1,024,770	33	28.53	24.2
Maryland	74,813[b]	1,111	1,602,561	67	21.42	26.5
Massachusetts	60,568[a]	1,100	1,996,853	55	32.97	9.8
Michigan	115,464[a]	1,971[a]	3,057,674	59	26.48	12.8
Minnesota	91,108[a]	2,674[a]	3,525,853	34	38.70	19.8
Mississippi	167,481	3,884	3,230,384	43	10.29	30.6
Missouri	100,643	2,322	4,270,391	43	42.43	15.9
Montana	23,415	487	1,237,293	48	52.84	25.5
Nebraska	8,000	297	458,821	27	57.35	3.4
Nevada	3,007	80	131,995	38	43.90	12.4
New Hampshire	13,747	719	610,481	19	44.41	20.7
New Jersey	93,714[b]	1,617	2,740,607	58	29.24	14.8
New Mexico	28,422	951[b]	1,216,162	30	42.80	23.4
New York	186,189	5,361	7,329,790	35	39.37	9.6
North Carolina	311,249	4,825	2,696,491	65	8.66	37.7
North Dakota	18,070	1,650[b]	752,907	11	41.67	15.4
Ohio	276,155	6,498	7,028,384	42	25.45	24.7
Oklahoma	109,569[a]	2,903	2,656,873	38	24.25	23.6
Oregon	40,617	913	1,247,398	44	30.71	20.7
Pennsylvania	231,505	4,103	6,269,502	56	27.08	14.8
Rhode Island	9,254	132	273,863	70	29.59	9.5
South Carolina	74,511[b]	1,528	1,419,102	49	19.05	16.4
South Dakota	10,417	440[a]	411,295	24	39.48	9.0
Tennessee	150,966[b]	1,704	2,050,277	89	13.58	24.9
Texas	334,390	6,054	6,286,567	55	18.79	26.9
Utah	32,863[b]	423[b]	600,154	78	18.26	23.8
Vermont	10,174	864	323,604	12	31.81	18.5
Virginia	181,764	2,341	2,702,596	78	14.87	34.0
Washington	102,412	1,794	2,345,578	57	22.90	28.0
West Virginia	131,445	1,181	1,995,627	111	15.18	32.1
Wisconsin	38,928[b]	1,748	1,876,681	22	48.21	7.9
Wyoming	12,314	568	629,491	22	51.12	23.5

Source: Featherston, E. Glenn. "Statistics on Pupil Transportation." *School Life* 29: May 1947.

[a] Figures from Office of Defense Transportation records.

[b] Figures from reports of the State Department of Education.

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

of forty-nine children were transported per vehicle. This might not be the average bus capacity since some buses are not fully loaded, others have standees, and some of both kinds make more than one trip each morning.

North Dakota and Vermont averaged only eleven and twelve pupils per vehicle, respectively, while Tennessee transported eighty-nine pupils and West Virginia averaged 111 pupils per vehicle. Averages for the other states are shown in Figure XXV. States in the Southeastern part of the country served more children per vehicle than did the states in other parts of the nation.

The rural states in the New Mexico-Wisconsin-Wyoming triangle report small numbers of pupils per vehicle and probably make use of many passenger cars in supplying the school transportation service.

Cost of School Transportation Service

The average annual cost per child transported is listed for each state in column 6 of Table 31. For the nation, the average was $23.53 per child per year. Average per pupil costs ranged from $8.66 in North Carolina to $57.35 in Nebraska in 1943-44. These average costs, along with those for the other states are shown in Figure XXVI. States in the Southeastern area of the nation have the lowest per pupil costs. A comparison with Figure XXV indicates that large vehicles and large numbers of children per vehicle produce lower costs per pupil.

Proportions of Pupils Who Are Transported

Almost 20 percent of the pupils of the nation are transported to and from school at the expense of the public-school authorities. Average percents for the various states are listed in column 7 of Table 31, and also in Figure XXVII.

Percents of enrolment transported ranged from 3.4 percent in Nebraska to 37.7 percent in the state of North Carolina for the 1943-44 school year. The highest percents of transported pupils were found in the Southern states as shown in Figure XXVII. This implies that "distance from school" has been accepted as a much more defensible reason for transporting pupils than the "severe weather" argument. In mild Alabama, Louisiana, Mississippi, and

FIGURE XXVI

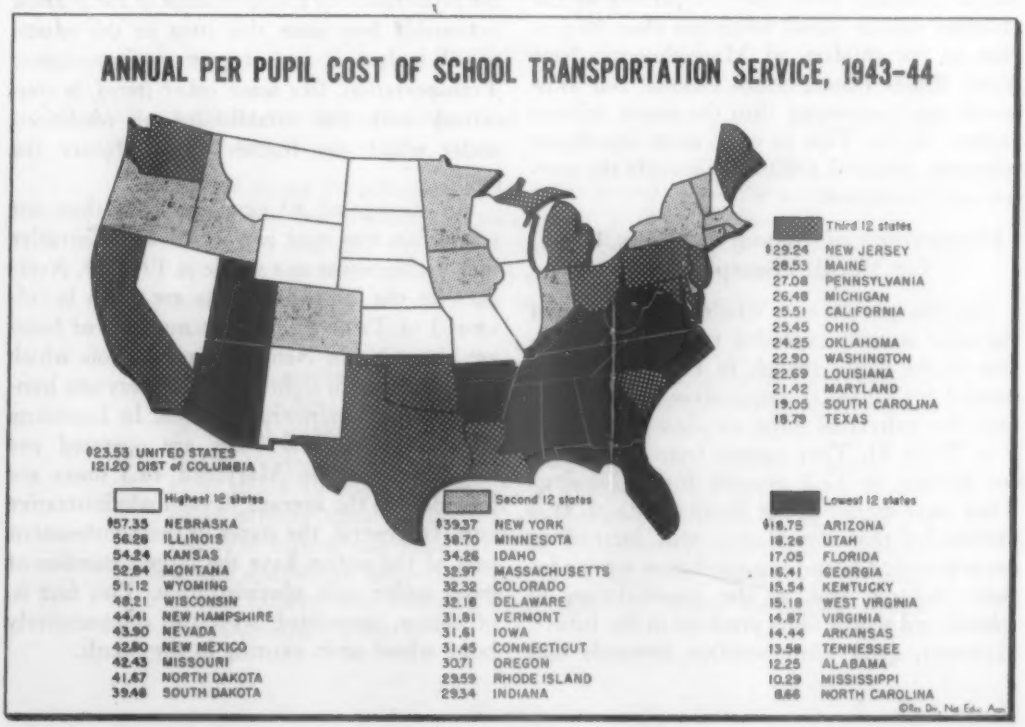
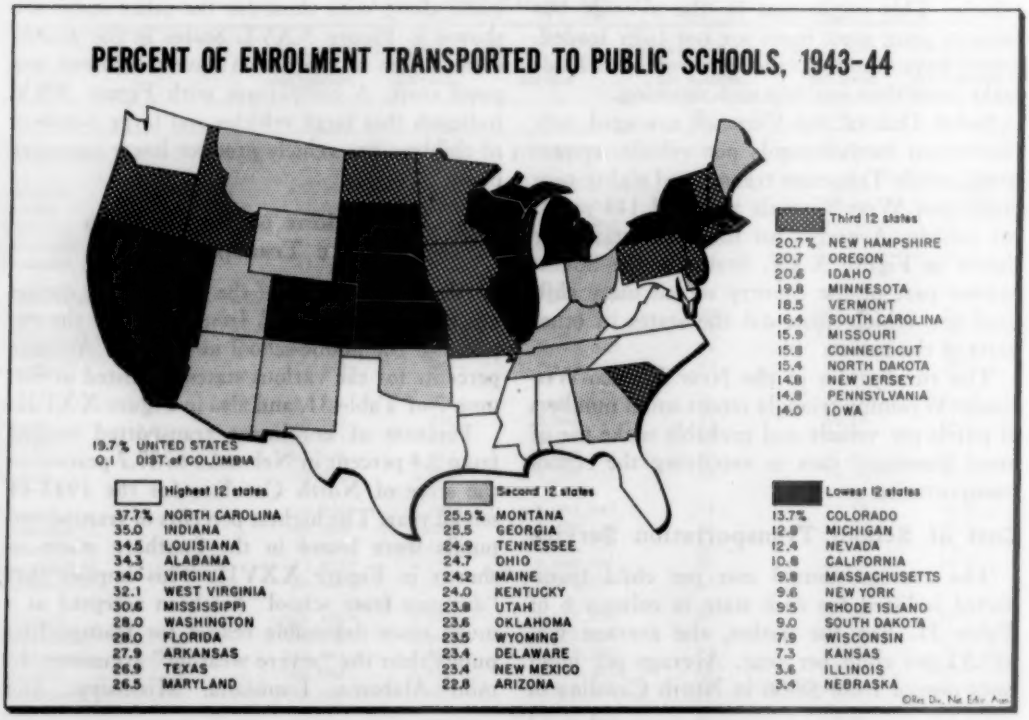


FIGURE XXVII



North Carolina more than 30 percent of the children ride to school while less than 10 percent of the children of Massachusetts, New York, Rhode Island, South Dakota, and Wisconsin are transported thru the severe winters farther north. This is even more significant when the financial abilities to provide the services are considered.

Proportions of School Budgets Used for Pupil Transportation

For the nation as a whole, 4.7 percent of the total amount expended for current operation of the public schools in 1943-44 was expended for school transportation service. Percents for individual states are shown in column 2 of Table 33. They ranged from 1.5 percent for Illinois to 17.2 percent for Mississippi. They were higher in the Southern states. It is anticipated that the percent will increase as more parents demand transportation service for their children and as the consolidation of schools and school units proceeds in the future. However, good administration demands that the proportion for transportation be maintained reasonably low since this item in the educational budget is not of primary importance. Transportation, like some other items, is concerned with the establishing of conditions under which the teacher may influence the pupil.

An average of .83 or slightly less than one school bus was used per school administrative unit in the nation as a whole in 1943-44. Averages for the individual states are given in column 3 of Table 33. Lowest numbers of buses are operating in Nebraska and Illinois which use from four to eight buses for every one hundred school administrative units. In Louisiana an average of 39.6 buses are operated per school unit and in Maryland 46.3 buses are provided on the average in each administrative unit. In general, the states in the Southeastern part of the nation have the largest number of buses under each administration. This fact is, of course, associated with the comparatively large school units existing in the South.

TABLE 33.—ADDITIONAL SCHOOL TRANSPORTATION DATA, 1943-44

State	Percent of total current school expenditure used for transportation	Average number buses per school administrative unit
1	2	3
United States	4.7%	.834
Alabama	9.5	26.745
Arizona	4.1	1.477
Arkansas	9.6	.733
California	2.0	.974
Colorado	4.2	.554
Connecticut	3.8	4.269
Delaware	6.6	14.938
*District of Columbia	0.1	10.000
Florida	6.5	20.865
Georgia	9.3	2.327
Idaho	8.5	.565
Illinois	1.5	.078
Indiana	10.5	5.767
Iowa	4.6	.503
Kansas	3.9	.194
Kentucky	6.3	6.257
Louisiana	10.4	39.567
Maine	8.8	2.210
Maryland	5.9	46.292
Massachusetts	2.4	3.134
Michigan	3.0	.391
Minnesota	6.8	.348
Mississippi	17.2	.785
Missouri	8.0	.269
Montana	9.9%	.270
Nebraska	2.0	.042
Nevada	4.5	.311
New Hampshire	8.8	2.996
New Jersey	2.7	2.872
New Mexico	11.5	.550
New York	2.5	.936
North Carolina	5.7	28.382
North Dakota	6.3	.726
Ohio	5.6	4.049
Oklahoma	7.7	.653
Oregon	5.6	.529
Pennsylvania	3.5	1.639
Rhode Island	2.3	3.385
South Carolina	6.7	.877
South Dakota	3.2	.153
Tennessee	6.7	10.923
Texas	7.1	.987
Utah	4.4	10.575
Vermont	6.0	3.224
Virginia	7.8	18.879
Washington	5.7	2.141
West Virginia	5.9	21.473
Wisconsin	3.4	.273
Wyoming	10.5	1.434

* *District of Columbia:* Data for the District have been included in order to present a complete statistical summary of Continental United States. However, the District figures should not be ranked or similarly compared with the states.

STATE REGULATIONS governing school bus construction should insure safe and economical vehicles . . .

a. Safety means the safe conduct of pupils to and from school under normal conditions, and in cases of emergency. It includes the time the pupil is on the bus, and the time consumed in entering or leaving the bus. It refers to both major and minor accidents and the prevention of accidents. It also refers to the health of the pupils as affected by bus construction.

b. Economy means the construction, procurement, operation, and maintenance of school buses at the lowest possible cost of pupil transportation consistent with safety. Since schools serve and are responsible to the whole public they cannot foster luxurious transportation; neither can they afford to apportion an undue amount of the educational budget to an activity which in itself is not primarily educational but merely a means of making education available. Uniform state standards, therefore, should discourage unnecessary luxury.—National Council of Chief State School Officers and National Commission on Safety Education. *School Bus Standards,* 1946. p. 9.

THE COMMITTEE was unanimous in its praise of local and state leaders for the legislative achievements in 1947. It expects similar advancements in school finance in 1948 and 1949.

However, the Committee is of the opinion that there must be continued discussion and planning. Much needs to be done (a) to guarantee the promises made in many recently adopted salary schedules; (b) to make additional funds available for restoring to acceptable levels the textbooks, instructional supplies, and equipment which deteriorated during the war years; (c) to restore many teaching positions and to increase staffs so as to bring teaching loads within reasonable limits; (d) to break the present impasse in schoolhouse construction which dropped to dangerously low levels during the war years and has become especially acute as a result of increased enrolments; and (e) to develop improved procedures for distributing and expending school revenues so that the public will continue to receive high educational value for all expenditures.

The solution to these problems will require wide discussion and action among citizens as well as among all members of the profession. New local and state sources of revenues will be needed. Federal aid can do much to relieve the acuteness of the finance problem. We must begin now to plan for the state legislative sessions of 1949.

Excerpt from the minutes of the annual meeting of the NEA Committee on Tax Education and School Finance, October 1947.

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